



# ATTS NEWSLETTER

## JAN — MAR 89

64

ATTS Editorial Office  
6837 Murray Lane  
Annandale, VA 22003

ATTS Business Office  
7512 NE Bothell Way #127  
Bothell, WA 98011

## Advertisements



**SEPTEMBER 2&3, 1989**  
**OMAHA, NEBRASKA**

**Show Information:**

**George Hasek**  
7411 Idledale Ln  
Omaha, NE 68112  
(402) 455-1905

**Location:**

Ramada Inn Airport  
Abbott Drive & Locust  
Omaha, NE 68110

**Rooms:**

1 (800) 272-6232  
1 (402) 342-5100

**BUY-SELL-TRADE TOKENS-MEDALS-MORE**



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**BUY-SELL-TRADE TOKENS-MEDALS-MORE**

ABSOLUTELY HIGHEST PRICES paid for rare Illinois cardboards and other Illinois tax tokens I need. Rich Hartzog, P.O. Box 4143, Rockford, IL 61110, 1-815-226-0771.

WANTED: Any patterns of MO or OK sales tax tokens. M. E. Hartkopf, Rt. 3, Box 99, Jenkins, MO 65605.

WANTED: Depression scrip from Merced County, CA. Also any tokens, other exonumia, etc. J. C. Hoffman, P.O. Box 723, Merced, CA 95341.

New Mexico Chits #10 (Schimmel -5) VF; #6 (-3) UNC; #7 (-4) UNC. Sell or trade for tox tokens I need. Write offer. Tim White, 1607 W. Moore, Blue Springs, MO 64015-4143.

WANTED: Missouri cardboard tokens with store stamps or political statements. Tom Severn, 2813 Osborn Rd., Topeka, KS 66614.

WANTED: Paper sales tax items from Canada, North Carolina, West Virginia, Illinois, Washington, etc.; anti-sales tax items; food stamp change tokens; and ration material of any type from any country. Michael R. Florer, 5201 Bluff Road, Lincoln, NE 68514.

NEED the following tokens in choice UNC: Schimmel No. AL-14, AL-5, AL-7a, IL-2, LA-3, MO-5, OK-5, OK-13, WA-6a. Write Brian Smith, R1, Jefferson City, MO 65109.

WANTED: Montgomery County, Illinois, tax tokens, and any item marked Witt, Illinois or Burlington, Iowa. Send description and price. L. Andries, Jr., Box 624, Witt, IL 62094.

WANTED: watch fobs, with coins or tokens encased, also any fobs depicting a ship. Send full description, rubbing and price. All letters answered and postage cheerfully refunded. Larry Freeman, 6500 Ely Vista Drive, Parma, OH 44129-6149.

WANTED: Illinois provisionals for my personal collection: Astoria, Casey, Depue, El Paso, Ladd, Monmouth, Rossville, Rushville, Virginia, Witt Co., Wyoming. Ken Hallenbeck, 619 No. Nevada Ave., Colorado Springs, CO 80903.

WANTED: (Chits numbers) IL 83, 93; IN 1, 2; KY 17; NE 3, 4; OK 11, 12, 16. Also want transportation, prison and race track admission tokens. Bob Kelley, 2689 Cliff Road, North Bend, OH 45052.

TRADE: I am interested in trading some of my better sales tax tokens for trade tokens. My particular interest is TX, MS, AR, and LA, but I'd consider other states. Glyn V. Farber, 1618 15th St., Lake Charles, LA 70601.

FOR SALE: American Commemorative panels in binders beginning September 20, 1972. Reasonable. Make an offer. Wm. H. McNeil, 4130 Griffing Drive, Port Arthur, TX 77642.

WANTED: Watch fobs with coins or tokens encased; also any depicting a ship. Send full description and a rubbing with price. All mail answered with postage cheerfully refunded. Larry Freeman, 6500 Ely Vista Drive, Parma, OH 44129-6149

SELLING out collection. 55 different provisional and 103 state tax tokens including NM-7 (#12). Make offer or write for list. Joe Bidwell, 115 Craigway NE, Minneapolis, MN 55432.

## THIS IS YOUR LAST ISSUE IF YOU HAVE NOT RENEWED

Send in your renewal today! It's \$5.00 for the year, \$100.00 for Life. MAKE OUT THE CHECK TO TIM DAVENPORT. Mail it to Tim Davenport, 7512 NE Bothell Way #127, Bothell, WA 98011.

## ADVERTISEMENTS

PRICES REALIZED - Kirtley, Schimmel

NEW FINDS - Texas, Washington

HISTORY - Washington, California

CANADA - Sales Tax Tickets

TECHNICAL - Oklahoma rolls

LETTERS AND SUCH

ORGANIZATIONAL REPORT

As most of us must be aware by now, we are inching along on development of a new catalog. I am still anticipating that we may have it completed sometime toward the end of 1990. ("Completed" means printed and available for purchase.) However, considering that all of us must do this in between working for a living and other useful activities, it doesn't go very quickly. In any event, we are well aware that it is very difficult for most of you to make much sense out of the Chits numbers we use. We can use Schimmel's numbers for some of the tokens, but there are just too many local tokens that are not in Schimmel's catalog. So that you may have something to work with in the interim, I've begun to make some "lists" that may help. There are no pictures. The descriptive information on some of the varieties isn't very helpful. In fact, if you review the newsletters since 1977, you'll find a great deal of new and corrected information. Nonetheless, I hope that these lists will give you some assistance if you don't have a copy of Chits. I'm sending along with this issue the lists I've been able to compile so far. I'll hope to send some more with the next several issues. I did them rather hurriedly and haven't had a chance to proofread, so there are probably some errors and typos.

. . . . The Editor

For those members who may be interested in buying and selling through dealers, here are the four that are known to handle sales tax tokens, among other things. There may be others. If so, the editor would appreciate some information about them so that we can get on their sales lists.

Stephen P. Alpert  
P.O. Box 66331  
Los Angeles, CA 90066

Charles E. Kirtley  
P.O. Box 2273  
Elizabeth City, NC 27909

Jerry F. Schimmel  
P.O. Box 40888  
San Francisco, CA 94140

Tom Wall  
P.O. Box 1242  
Independence, MO 64051

*Education is a wonderful thing. After all, if you couldn't sign your name, you'd have to pay cash.*

# Prices Realized

Kirtley's Mail Bid Sale 41, closing October 11, 1988:

1463. <u>IL #17</u> . MERCHANTS/ 1/4¢/CASEY, ILL. RD, BR.	\$8.50	1478. <u>WA #51</u> . EMERGENCY TAX TOKEN/ ONE-FIFTH CENT/REDEEMABLE ON DEMAND BY/STEVENSON C. OF C. AND/ BANK OF STEVENSON/FOURTH OF JULY CELEBRATION/STEVENSON, WASH. Black lettering on orange cardboard. REC.	\$1.00
1464. <u>IL #80</u> . RETAIL/RUSHVILLE/MER-CHANTS. 1/4¢. RD, BR.	2.50	1479. <u>WA #72</u> . THIS RECEIPT IS EXCHANGE-ABLE FOR ONE/WASHINGTON STATE SALES TAX TOKEN BY/MECCA.:5 POINT/CAFES/ UPON PRESENTATION ON OR BEFORE AUGUST/1, 1935. Black and red let-tering on green cardboard. REC.	3.00
1465. <u>IL #93</u> . REDEEMABLE AT WITT MER-CHANTS ASSN. 1/4¢. RD, AL.	4.00	1480. <u>WA #77</u> . VALUE 1/5 CENT/REDEEM-ABLE BY/RAINIER PACKING CO./ON OR BEFORE JULY 1st, 1935. Black lettering on pink cardboard. REC.	3.35
1466. <u>TX #3</u> . VOTE/FOR/STANFORD/SMITH/ STATE REP./3. RD, AL.	3.50	<u>WA #77</u>	
1467. <u>NE #1</u> . OMAHA CHAMBER/OF COMMERCE/ OMAHA, NEBRASKA... RWB printing on round cardboard.	3.10	1481. RHODES DEPARTMENT STORE/WILL REDEEM THIS FOR/1 SALES TAX TOKEN/ ON OR BEFORE JULY 1, 1935. Green printing on white cardboard. REC.	4.10
1468. <u>NE #3</u> . WE/DON'T USE/FUNNY MONEY/ IN/NEBRASKA. RD, NI.	3.10	1482. <u>CA #17</u> . WHITE LOG TAVERNS. TO OUR CUSTOMERS:/WE NO NOT WANT TO RAISE OUR PRICES OR REDUCE THE QUALITY OF OUR PRODUCTS IN ORDER/ TO INCLUDE THE SALES TAX... Black lettering on buff cardboard. REC.	3.00
1469. <u>SM-1</u> . SIMPLICITY TAX./WRITE YOUR CONGRESSMAN/AND RECOMMEND/THE 1% SIMPLICITY TAX./NATIONAL COUNCIL/ OF TRAVELING SALESMEN'S/ASSOCIA-TIONS/AMERICA. 1%. RD. BR.	4.15	1483. <u>CA #18</u> . WARBOY'S/1/4MILL. Card of 10. Black lettering on white card-board.	1.10
1470. <u>P-JB-3</u> . JERRY (SALES TAX TOKENUT) BATES/*/ONE/MILL/* 1%. Rd. BR.	1.00	1484. <u>CA #20</u> . WARBOY'S/1 MILL. Card of 10. Black lettering on white cardboard.	1.10
1471. <u>P-MSP-1</u> . MICHAEL AND SANDRA/ PFEFFERKORN/EXONUMISTS/NUMISMA-TISTS/P. O. BOX 2829/ST. LOUIS, MO. 63111. RD. AL,	1.00	1485. <u>CA #23</u> . WARBOY'S/1/4MILL. Black lettering on orange cardboard. Card of 10.	1.10
1472. <u>P-MSP-2</u> . Same as previous lot except Brass.	1.00	1486. <u>CA #24</u> . WARBOY'S/1 MILL. Card of 10. Black lettering on orange cardboard.	
1473. <u>D-2</u> . CHICAGO WORLDS FAIR/SOU- VENIR/1-10/CENT/W.M.F. DUNHAM. RD. BR.	5.37	1487. <u>CA #26</u> . WARBOY'S 1MILL/ Black lettering on orange cardboard. Card of 10.	1.10
1474. <u>P-JS-5a</u> . NO VALUE/IN SALES TAX/ 1-5 CENT/JERRY F./SCHIMMEL/SAN FRANCISCO. 1974/(elephant right)/ IS HIS FACE RED. Card of 10, red printing.	2.00	1488. <u>CA #27</u> . WARBOY'S/1 MILL. Card of 10. Black lettering on orange cardboard.	1.00
1475. <u>WA #34</u> . EMERGENCY TAX TOKEN/ REDEEMABLE BY STORES FOR/ONE SALES TAX TOKEN/CATHLAMET COMMERCIAL CLUB. Black lettering on white cardboard. REC.	2.00	1489. <u>French 1 Franc Tax Exemption Certificate</u> (6+ stamps) from WW I - exempted U.S. soldiers from local taxes. Black lettering on paper.	1.00
1476. <u>WA #42b</u> . EMERGENCY SALES TAX/ GOOD FOR ONE/TOKEN/AT COLFAX, WASH./COLFAX RETAIL TRADE BUREAU. Black lettering on green cardboard. REC.	3.16		
1477. <u>WA #50</u> . EMERGENCY TOKEN/RE- DEEMABLE BY SPKANE STORES FOR/ 3% SALES TAX TOKEN/TO AUGUST 1, 1941/SPokane RETAIL TRADE/BUREAU. Black lettering on white card-board. REC.	3.16		

Schimmel's Mail Bid List #17, closing September 10, 1988

<u>Sales Tax Tokens</u>		74. Cathlamet Commercial Club (WA#34,35,36,37) set of 4 crisp Uncs (\$12)	\$18.
71. Good For The Tax On The Coin-A-Rama Medal 1964 Dottie Dow Phoenix Az etc oval Wht mtl 30x19 EF+ (\$20)	\$24.	75. Centralia Pioneer Days (WA#38,39) 2 crisp uncs (\$9)	11.
72. IL Provisionals: 18 mixed, 9 diff 8 towns, 1 state F-VF (\$15)	15.	76. Colfax Retail Trade Bur. (WA#42a,42b) 2 crisp uncs lg & sm 1 ltr (\$9)	11.
73. NM-5(#10) New Mexico error "on 5c" cop VF luster (\$10)	11.	77. WERA One Cent Milk Token 1c A1 23 EF (\$5)	4.
		* * *	



# New Finds

## TEXAS

Glyn Farber, one of the founding members (F-15, Lake Charles, LA) sent up the following rubbing. He writes:

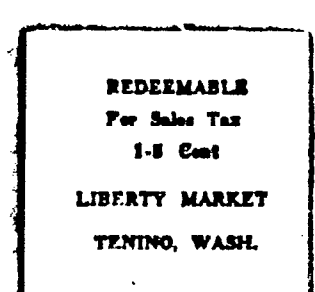
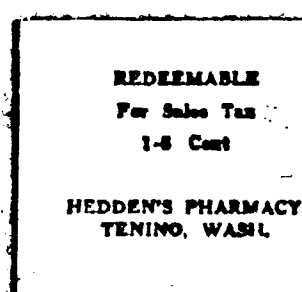
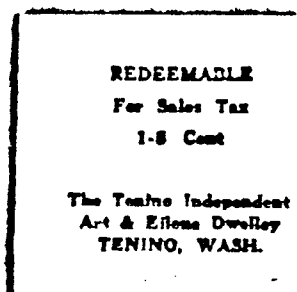
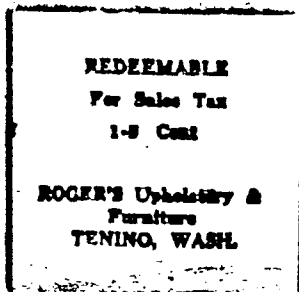
"Enclosed is a rub of an encased cent from Rockwall, Texas. Or so I was told by my brother-in-law. He said Rockwall was or is near Dallas. I've never seen this piece before. It should go in the new catalog under anti-sales tax tokens."

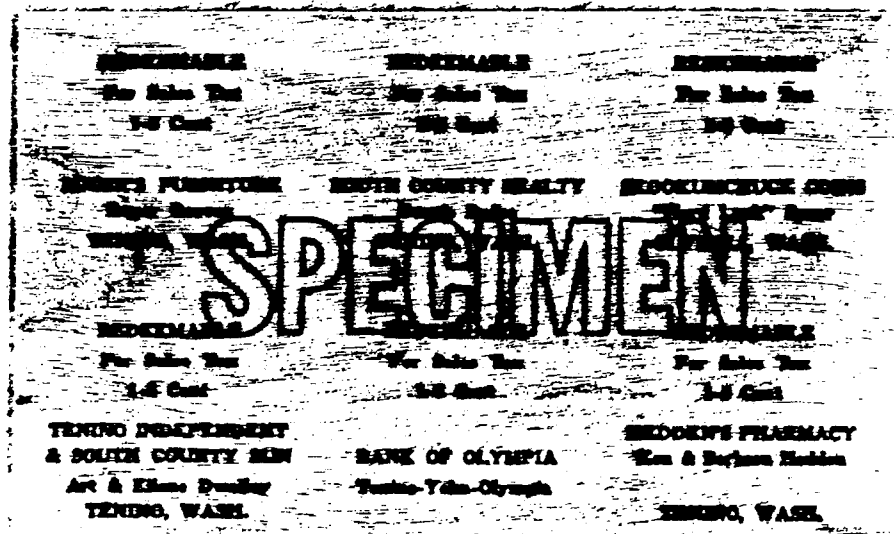


## WASHINGTON

In Newsletter 55, page 5 (October - December 1986), illustrations were provided for several Tenino "replicas." The first one shown was for the First Annual Wooden Money Show of the Tenino Wooden Money Society, August 15, 1976. Les Albright (R-188, Seattle, WA) recently provided xerox pictures of four other replicas from that show. They are reproduced below. In addition, Les provided a xerox of a specimen card from the Second Annual Show, September 25, 1977. It is reproduced below. As you can see, it includes the six organizations which apparently had something to do with sponsorship of the show. Note that, as compared to the 1976 show, Liberty Market has dropped out but Skookumchuck Coins and South County Realty have been added.

The replicas from the first show are green printing; the specimen is black printing.





# Letters and Such

Tom Severn writes: "Yours truly was hit by the Nov. 15 tornado (Ed: Topeka, KS) and my house was completely destroyed. All my tokens were saved, but I have lost my Kansas token research materials. They can all be replaced, in time." Tom is living elsewhere until June, when his house will be rebuilt.

On January 12, Les Albright showed some of his tokens at a meeting of the University Coin Club, giving a brief talk on the history of Washington tax tokens. Good deal!! If you belong to any kind of coin or hobby club, keep in mind that most people now don't have much recollection, if any, of the use of such tokens. Further, they were not in widespread use as compared to many other kinds of tokens. So as a matter of curiosity the members of your organization might appreciate a short "show and tell" by you.

TAMS Journal, February 1989, includes on page 20 a very good note about our July - September 1988 newsletter, together with other information about ATTS. Many thanks, again!

In a recent letter, Larry Freeman writes that he is "getting ready to retire and at that point I am going to have one of the largest garage sales every. At age 63 a fella can really accumulate a lot of junk in a lifetime, especially if he is a collector. After I slow down I'll send copies of all the OH stamps, punch cards, stamp holders and whatever."

It is a well-known fact that a cat will always land on its feet. It is also well-known that bread will always land with the butter side down. Question: If you tied a piece of bread with the butter side up, on the back of a cat, and threw the two up in the air, which side would land down?

# Three Weeks in May:

local histories of the Washington  
emergency STTS (part one)

by Tim Davenport  
(ATTS R-232)

The first American sales tax tokens were the series of local issues put out by merchants and communities in Illinois in 1933. This fact is widely known by tax token collectors. What is less clear, however, is that the first state-issued sales tax tokens were not those of Illinois--or neighboring Missouri--but rather those of Washington state. Recognizing this makes Washington's token emergency of May 1935 comprehensible: state authorities were unable to utilize the experience of other states in estimating token demand, unable to turn to an established tax token manufacturer for production, unable even to produce stocks of tokens in confidence that they would not be prohibited by federal injunction. Washington's severe token shortage seems, in retrospect, a highly probable outcome of these specific conditions.

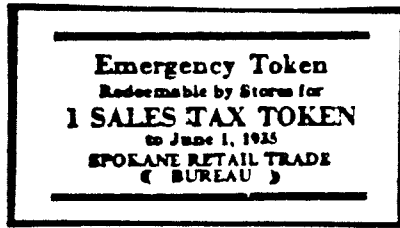
A lack of time was not the sole cause of the state's token production difficulties, as Washington tax officials had over a month to prepare tokens for circulation for their May Day debut, legislation having been passed on March 25. Finding a manufacturer competent to produce large quantities of tokens by this deadline seems to have been the chief problem. An initial order was placed for two million tokens with a one million piece back-up order with a Seattle firm, the Metal Products Manufacturing Co.<sup>1</sup> Unfortunately, this company was only able to deliver 600,000 tokens by the statutory May 1 start-up date, a quantity grossly inadequate for the commercial needs of the state.<sup>2</sup> The ongoing acrimony between state officials and federal authorities over token legality, not settled until early August, could hardly have been conducive for large investment in token stocks as well.

In any event, on May 1, 1935 the new 2% sales tax went into effect without adequate amounts of the "tax scrip or tax tokens" called for by law. Merchants were faced with the problem of collecting this tax on small purchases without firm guidelines from Olympia. Businesses and communities were thus forced by circumstances to make shift. A review of the newspapers published in this period provides a good feel for how this crisis was handled.

## SPOKANE

Spokane, the largest city in Eastern Washington with about 120,000 inhabitants, was one of the first locales to issue emergency sales tax token scrip during the token shortage of May 1935. On April 30, it became clear that the state would be unable to supply a sufficient quantity of sales tax tokens prior to the start of the 2% tax the next day. As merchants remained

responsible for the collection of this tax, tokens or no tokens, the businessmen sprung into action. The Spokane Retail Trade Bureau, a division of the local Chamber of Commerce, met and



voted to have 200,000 "token cards" printed, to be distributed to local merchants in bundles of 500 at their face value of \$1. Spokane printers worked all night in order to have these tokens available for distribution at the opening of business on May 1.<sup>3</sup> The Chamber of Commerce absorbed the bill for the production of these tokens as a service to

its members and was greeted at 9 a.m. with a long line of eager merchants. The original order of 200,000 was quickly doubled in response to heavy demand either during the night or in the early morning hours. By 10 a.m., the entire supply of 400,000 had been depleted. Another order was placed, this time for 100,000 tokens. These pieces were put into circulation the next day.<sup>4</sup>

According to contemporary news accounts, most Spokane firms initially used a separate cigar box or a drawer in their till to deposit tokens and pennies tendered in trade. Cashiers had trouble handling the cardboard rectangles and looked forward to the transition to the state's official aluminum tokens as soon as possible.<sup>5</sup> It soon became clear, however, that a few of the city's largest merchants had bought up most of the available token supply in anticipation of shortages ahead and an outcry was raised for more tokens.<sup>6</sup> By May 7, a total of 750,000 tokens had been put into circulation. Richard Dunning, secretary of the Retail Trade Bureau, expressed the hope that the Chamber would "not have to give the printers another rush order for more emergency tokens." A call was made for the return of tokens already issued to circulation.<sup>7</sup>

By May 10, another 50,000 Spokane tokens had been put into circulation and production was completed--800,000 tokens in all.<sup>8</sup> Four days later, the state began to issue its own emergency cardboard scrip and the sales tax token shortage was rapidly solved.

The local newspaper noted on May 16 that a campaign had been orchestrated to put the blank reverse of the Spokane tokens to use against Democratic Governor Clarence D. Martin. Slogans were handwritten on the reverse, a few of which included:

"Martin's Monkey Money"  
 "Hello sucker, I voted for Martin too"  
 "You voted for Martin. Now suffer."  
 "Sock Martin in 1936"  
 "Another vote against Martin"

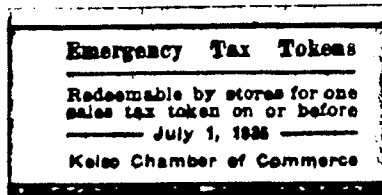
None of these political graffitos are known by collectors to exist at this time.<sup>9</sup>

The Chamber of Commerce had hoped to withdraw its scrip from circulation by the first of June, but was unable to meet

this deadline due to inadequate stocks of state tokens. Final redemption was postponed from the June 1 date printed on the tokens until July 15.<sup>10</sup> As this deadline approached for the redemption of tokens, great quantities of scrip was returned by local merchants to the Retail Trade Bureau. On July 11, 1935 a block of 705,000 of these tokens was burned.<sup>11</sup> It is unknown how many of the outstanding 95,000 tokens were cashed in and destroyed over the next few days.

### KELSO

A mill town of 6500 in Southwestern Washington, Kelso was and is separated from neighboring Longview by the Cowlitz River. Its blue scrip tokens, not surprisingly, closely resemble the orange and green issues of its sister city.

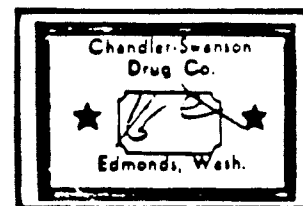


Kelso's plans to manufacture emergency sales tax tokens were announced at a May 7, 1935 meeting of the Kelso Chamber of Commerce. It was stated that tokens would be distributed through the office of the Secretary of the Chamber of Commerce. The tokens were to be sold in bundles of 500 for their face value of \$1 and would

be redeemable by the Chamber of Commerce on July 1.<sup>12</sup> No details were published in the local paper about the actual date or quantity of tokens manufactured or of details of their redemption. Judging by their scarcity a half century after the fact, this tokens production could not have been large.

### EDMONDS

According to a May 3 news account, a number of different plans were adopted by merchants in Edmonds, a town about ten miles north of Seattle on Puget Sound. "Some charge one cent tax on purchases from 5 to 54 cents; others make no charge on purchases under 15 cents, while some, where sales are mostly in small amounts, have made slips of paper as substitutes for tokens," the local newspaper said.<sup>13</sup> Five different types of emergency tokens produced by Edmonds merchants have surfaced to date, ranging in quality from an extremely crude segment of a business card with 1/5¢ handwritten to the more professional scrip of the Chandler-Swanson Drug Co., shown to the right.



The token shortage continued in Edmonds well beyond the two week period projected by State officials. Tax authorities in Olympia promised scrip for May 16 delivery to Edmonds, but they did not arrive.<sup>14</sup> The actual date when supply caught up with demand in the town remains unknown. That no tax tokens were issued for general use in the community by merchants' associations is clear, however.

HOQUIAM

A coastal town of about 12,000 people in 1935, Hoquiam is located on Gray's Harbor, just down the road from Aberdeen. According to George Magee's November 1936 catalog, "a token made from woodpulp" was reported as being issued in Hoquiam.<sup>15</sup> Unfortunately for collectors, examination of the local paper, the Hoquiam Washingtonian, seems to indicate that no such token was issued. The flavor of the times can be captured from contemporary news accounts, however.

It seems that Hoquiam's initial allotment of tokens from the state was only 1500 pieces, or roughly 1/10 token per capita. Even though these tokens were rationed out by the Bank of Hoquiam in lots of 25, the supply was exhausted within a few hours. It was stated in the local paper that merchants would have to collect tax in pennies until the token supply caught up with demand.<sup>16</sup> Most local retailers immediately switched to a bracket system disregarding tax on sales of 24¢ or less, the paper reported.<sup>17</sup>

One young wit, a 12 year old named Bobby Trager, made the front page of the Hoquiam Washingtonian with his puppy. Born on May 1, Bobby named his new puppy "Token." His mother having called the puppy a "nuisance" made the name all the more appropriate, Bobby said.

Additional tokens arrived in Hoquiam from the state on May 8 and May 10, 2,000 pieces in each batch. These tokens, too, were rationed out in lots of 25 pieces.<sup>18</sup> Although the state announced that it would issue emergency scrip to meet the shortage of metal tax tokens, it was not until May 22 that the local press declared the token shortage in Hoquiam to be at an end.<sup>19</sup>

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FOOTNOTES

1. Seattle Daily-Times, May 1, 1935, page 1.
2. Hoquiam Washingtonian, May 2, 1935, page 1.
3. Spokane Spokesman-Review, May 1, 1935, page 1.
4. Ibid., May 2, page 1.
5. Ibid.
6. Ibid., May 3, page 9.
7. Ibid., May 7, page 6.
8. Ibid., May 10, page 7.
9. Ibid., May 16, page 1.
10. Ibid., June 7, page 13.
11. Ibid., July 13, page 6.
12. Kelso Daily Kelsonian, May 7, 1935, page 1.
13. Edmonds Tribune-Review, May 3, 1935, page 1.
14. Ibid., May 17, page 1.
15. George Magee, Jr., Specialized Catalogue of U.S. Sales Tax Tokens (November 1936 edition). Reprinted in ATTS Historic Collection: Historic Catalogs and Lists, November 1987. Pg. 18.
16. Hoquiam Washingtonian, May 1, 1935, page 1.
17. Ibid., May 2, page 5.
18. Ibid., May 11, page 5.
19. Ibid., May 22, page 5.

To Be Continued...

# Canadian Sales Tax Tickets: I

11

Merlin K. Malehorn (L-279)

In Newsletter Vol. 2 No. 3&4, July - October 1972, a photo preview was provided of several families of Canadian revenue receipt stamps. They were considered by Jerry Bates to be sales tax "tokens" or "tickets" and therefore of general interest to collectors of such pieces. That same article was reprinted in Newsletter 53, April - June 1986, for members who might not have the older newsletter.

As far as I can determine, some of the information about these tickets was first published in an article by E. Richardson in BNA Topics, July - August 1963. Richardson had written two previous articles on amusement tax tickets of Canada, and this third article provided a listing of Sales Tax Receipt Tickets (Richardson's term.) This same article by Richardson was reprinted in the Canadian Revenue Society Newsletter, January 1977, and The American Revenuer, April 1978. However, as noted above, it lists only one family of the tickets that Jerry Bates had reported in our Newsletter. The remainder of this article will discuss the ones that Richardson had first identified. Later articles in this series will discuss some of the others reported by Bates.

First, Richardson's article is reproduced below. My source is not the basic magazine, so the reproductions are not as good as desirable; fortunately, the illustrations I provide later will be better.

*In the checklist and the descriptive catalog that follows we list them by provinces in alphabetical order. The letters 'ST' are used throughout the listing to designate 'SALES TAX'. The 'ST' is preceded with additional letters to indicate the issuing province. A list of these prefixes follows, together with a summary of the number of varieties presently known to exist.*

Varieties No.	No. Varieties
F - Federal . . . . . none	PEI - Prince Edward Island 1
AL - Alberta . . . . . none	QU - Quebec (Prov.) . . . . 9
BC - British Columbia . . . . 7	ON - Ontario . . . . . 1
MA - Manitoba . . . . . none	SK - Saskatchewan . . . . . 4
NB - New Brunswick . . . . . 1	Y - Yukon . . . . . none
NF - Newfoundland . . . none	NWT - N.W. Territories . none
NS - Nova Scotia . . . . . 2	Total Varieties . . . . . 25

*Note in addition to there being no Federal issues, none have been reported from Alberta, Manitoba, New'd, Yukon and N. W. T. Since we only list in detail 9 varieties of Quebec this is all we show in the summary. However see text, there are probably at least three other varieties in existence.*

## BRITISH COLUMBIA

A' inscriptions are in black; colors given are in reference to the background color.

### Type BC-X

1st Issue - Inscribed 'Social Services Tax' on reverse

BC-ST-1 1¢ pink on white  
BC-ST-2 3¢ green on pink  
BC-ST-3 5¢ pink on blue

2nd Issue - Inscribed 'Social Security and Municipal Aid Tax' on reverse

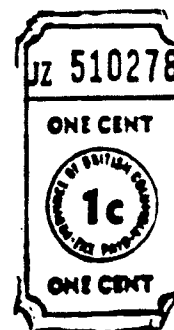
BC-ST-4 1¢ pink on white  
BC-ST-5 3¢ green on pink  
BC-ST-6 5¢ pink on blue

### Type BC-Y

3rd Issue - Inscribed 'Social Services Tax/Province of British Columbia' on reverse

BC-ST-7 1¢ yellow on white

This 3rd issue may have 3¢ and 5¢ values, but so far they have not been reported to us



Type BC-X



Type BC-Y

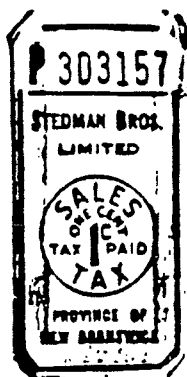
## NEW BRUNSWICK

All inscriptions are in black; the colors given are in reference to the wide ornamental border around each ticket.

## Type NB-X

1st Issue - Inscribed 'Social Services and Educational Tax - Province of New Brunswick' on reverse

NB-ST-1 1¢ green on white



Type NB-X

## NOVA SCOTIA

All inscriptions are in black; colors given are in reference to the background color.

## Type NS-X

1st Issue - Inscribed 'Hospital Tax/Province of Nova Scotia' on reverse

NS-ST-1 1¢ blue on white (both face and reverse bear company name)

NS-ST-1A 1¢ as above, but no company name on either face or reverse



Type NS-X

## ONTARIO

All inscriptions are in black; colors given are in reference to the background (network) color.

## Type ON-X

1st Issue Inscribed 'Ontario/Retail Sales/Tax' on reverse

ON-ST-1 1¢ pink on white



Type ON-X

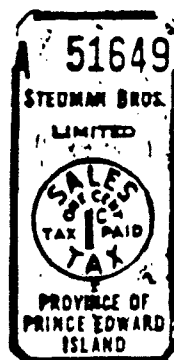
## PRINCE EDWARD ISLAND

All inscriptions are in black; colors given are in reference to the background color.

## Type PEI-X

1st Issue Inscribed 'Sales Tax/Province of Prince Edward Island' on reverse.

PEI-ST-1 1¢ pink on white



Type PEI-X

## PROVINCE OF QUEBEC

With the exception of prefix (letter or number) and control numbers, all inscriptions are in black. The prefix and control colors are given in the description of each issue. The colors given in the listing are those of the background color.

## Type QU-X - (Provinciale - Taxe de Vente)

1st Issue - Black prefix number, and red control numbers.

QU-ST-1 1s (1¢) pink on white



Type QU-X

## Type QU-Y - (Municipale - Taxe de Vente)

2nd Issue - Red prefix letter and control number

QU-ST-2 1s (1¢) pink on white

3rd Issue - Black prefix letter and Red control number

QU-ST-3 1s (1¢) pink on white

## Type QU-Z - (Taxe de Vente)

4th Issue - Black prefix letter, Red control number

QU-ST-4 1s (1¢) pink on white, Inscribed 'Provinciale et Municipale' at base

QU-ST-5 1s (1¢) pink on white. Inscribed as above but with added three-line 'Ce Billet, etc.'

QU-ST-6 1s (1¢) pink on white. Inscribed 'Provinciale' and added three line 'Ce Billet, etc.' at base

5th Issue - Black prefix letter and control number on BLANK panel.

QU-ST-7 1s (1¢) pink on white. Inscribed as #QU-ST-5

6th Issue - Black prefix letter and control number, on colored background.

QU-ST-8 1s (1¢) pink on white. Inscribed 'Provinciale' at base.

QU-ST-9 1s (1¢) pink on white. Inscribed 'Provinciale et Municipale' at base.

There are at least three other varieties. All we know of them is, (1) inscribed in the center circle 'Cite de Montreal' (2) inscribed in English on the face 'Luxury Tax' (3) inscribed in English on the face 'Provincial Sales Tax'



Type QU-Y



Type QU-Z

## SASKATCHEWAN

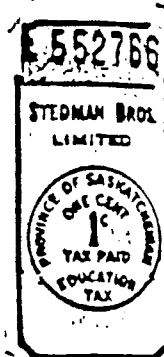
Except the prefix (letter or number) and control numbers, all inscriptions are in black. Prefix and control colors are given in the description of each issue. Colors given in the listing are background colors.

## Type SK-X double line border

SK-ST-1 1¢ pink on white

2nd Issue-

Prefix letter black, control number red



Type SK-X



SK-ST-2 1¢ pink on white

3rd Issue -

Prefix letter, control number both black.

SK-ST-3 1¢ pink on white

Type SK-Y - Single lined border

4th Issue

Prefix and control number in black

SK-ST-4 1¢ green on white

Saskatchewan Tax tickets are inscribed  
'Education Tax'

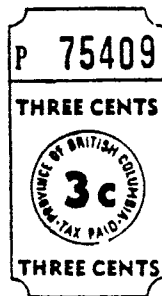


Type SK-Y

You may be able to see that the British Columbia tickets are labelled (either front or back) as "Social Services Tax" or "Social Security and Municipal Aid Tax." Similarly, note that the New Brunswick tickets are labelled as "Social Services and Educational Tax;" Nova Scotia identifies them as "Hospital Tax;" Ontario as "Retail Sales Tax;" Prince Edward Island as "Sales Tax;" the Province of Quebec as "Sales Tax" and a reported "Luxury Tax;" and Saskatchewan as "Education Tax." Assuming Richardson is correct in listing all of these as sales tax tickets, and they were general sales taxes (i.e., not on selected items such as tobacco products), it appears most of them are labelled to indicate what the revenue is to be used for rather than what the tax is placed upon. Further, if this is the methodology, there are some other probable sales tax tickets of different design families that should be included and that were included in Bates' article. In the remainder of this article I will provide more detail about Richardson's list.

First, there are several points to be noted. Except for the Nova Scotia ticket which is identified in Green's catalog as a 1961 issuance, we do not know dates of issuance or discontinuance. The printer(s) and quantities are unknown. Further, considering that the provinces are equivalent to our states, some of the tickets appear to be similar to our state-issued tokens. However, those with the name of a company are a little more like the local private issues listed in Chits, but it seems more likely that the tickets were issued for use in all stores of a chain in a province and therefore might be province-issued with the chain store's name imprinted. In fact, there are several chain stores that appear on more than one province's tickets.

What follows are reproductions of all the tickets that have been reported in this particular design family. I have added comments about color and other information.



Social Services Tax  
—  
Province of  
British Columbia

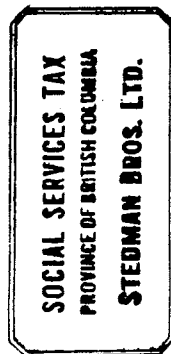
Social Security and  
Municipal Aid Tax  
—  
Province of  
British Columbia

BC-ST-1, -2, -3 and -4, -5, -6

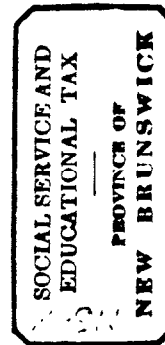
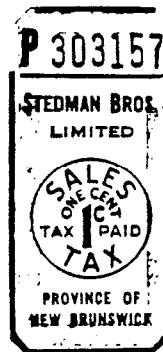
-1, -2, -3

-4, -5, -6

These are Richardson's numbers. The control letters, serial numbers, and printing are black. Paper is white, pink, and blue respectively. There is a security overprint on the obverse that is pink, green, and pink, respectively. Control letters JZ, KJ, and KV have been reported for -1; P for -2; N for -3; AA, AL, AT, BW, EL, EM, EN, and QQ for -4; N for -5; and -6 is known with C and with no control letter.



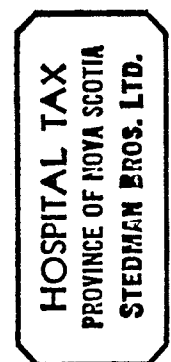
BC-ST-7



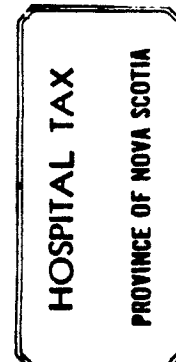
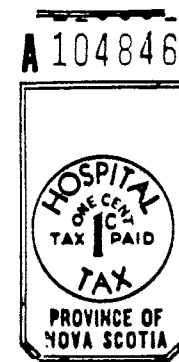
NB-ST-1

BC-ST-7. The control letters, serial numbers and printing are black; paper is white, there is a yellow security overprint on the obverse. E is the only reported control letter, and Stedman's the only reported store or chain. There is no "general" ticket reported, or other values.

NB-ST-1. Control letter, serial number, and printing are black; paper is white; security overprint is green. P is the only reported control letter and Stedman's the only reported store or chain; no "general" ticket has been reported, nor have any other denominations.



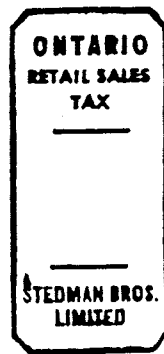
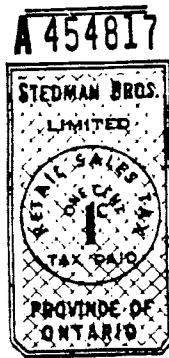
NS-ST-1



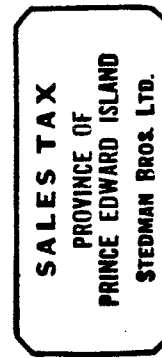
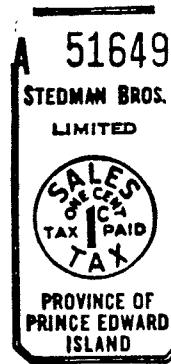
NS-ST-1A

NS-ST-1. Control letters, serial numbers, and printing are black; paper is white, there is a light blue security overprint. Known control letters are A, B, K, M, N, and Y. There has been no report of any store or chain other than Stedman's, or other denominations.

NS-ST-1A. Same as NS-ST-1 except appears to be "general" ticket. There is a slight design difference on the reverse. The only reported control letter is A. No other denominations have been reported.



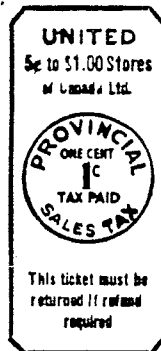
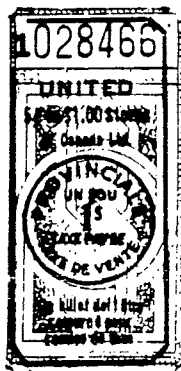
ON-ST-1



PEI-ST-1

ON-ST-1. Control letter, serial number, printing are black; paper is white; security overprint is pink. The only reported control letter is A. There is no report of other denominations, other stores, or "general" tickets.

PEI-ST-1. Descriptive information as for ON-ST-1. No reports of specimens other than the one pictured.



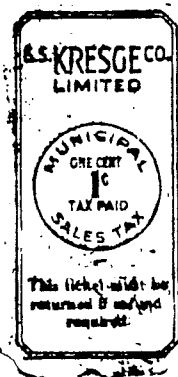
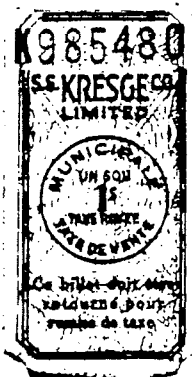
QU-ST-1



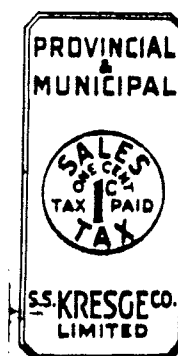
QU-ST-2

QU-ST-1. Control numeral is black; serial number is red; printing is black; paper is white; security overprint is pink. Known control numerals are 1, 2, 4 and 5. No report of other stores, denominations, or general ticket.

QU-ST-2. Control letter is red; serial number red; printing black; paper white; security overprint pink. Only reported store is Metropolitan and only reported control letter is E. No reports of other denominations or general tickets.



QU-ST-3



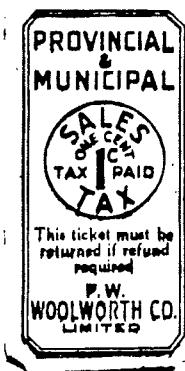
QU-ST-4

QU-ST-3. Control letter black; serial number red; printing black; paper white; security overprint pink. Known stores Kresge (K); Woolworth (C, N, R, Z). No report of other denominations or general tickets.

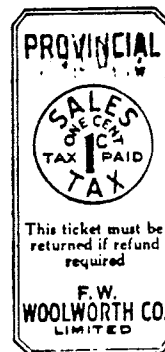
QU-ST-4. Control letter black; serial number red; black printing; white paper; pink security overprint. Reported stores Kresge (L, T), Woolworth (M). No report of general ticket or other denominations.



QU-ST-5



QU-ST-6

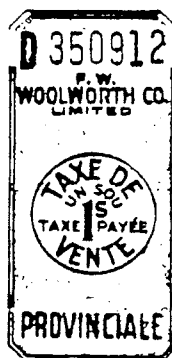
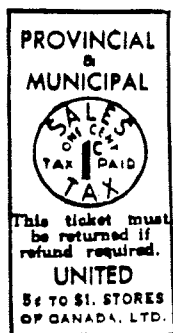


QU-ST-5. Black control letter; red serial; black printing; white paper; pink security. Reported stores Woolworth (C, I, S); Kresge (B, F, N, Q, S). No report of other denominations or general ticket.

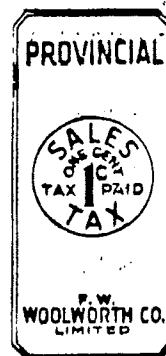
QU-ST-6. Same as -5. Reported stores Kresge (A); Woolworth (C, H); Metropolitan (A). No report of other denominations or general ticket.



QU-ST-7

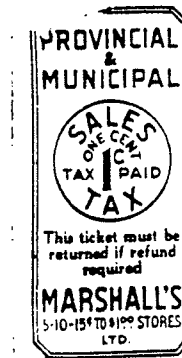
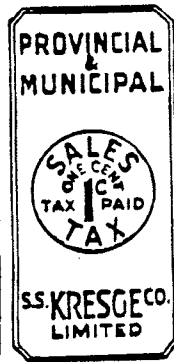


QU-ST-8



QU-ST-7. Control letters black; serial numbers black; black printing; white paper; pink security. Reported store United (J, O). No reports of other denominations or general ticket.

QU-ST-8. Black control, serial, printing; white paper; pink security. Reported store Woolworth (D, H). Nothing else reported.

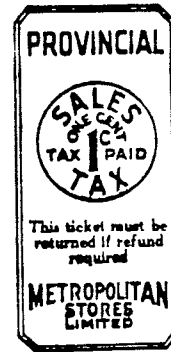


QU-ST-9

QU-Unlisted-1

QU-ST-9. Black controls, serials, printing; white paper; pink security. Reported stores Kresge (A, F, G, H, P, X); Woolworth (B, E, L, Q, R). Nothing else reported.

QU-Unlisted-1. Similar to QU-ST-5, but this serial number is black rather than red. Similar to QU-T-7, but has double border. Black control, serial, printing; pink security; white paper. No other specimens reported.

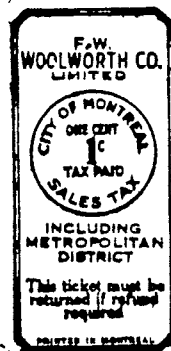
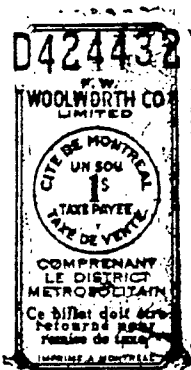


QU-Unlisted-2

QU-Unlisted-3

QU-Unlisted-2. Same as QU-ST-6 but has no control letter. An error? Or perhaps a means to identify a local store rather than a chain?

QU-Unlisted-3. Similar to QU-ST-6, but serial number is black rather than red. Similar to QU-ST-8, but legend differs. Known stores Metropolitan (H); Stedman (D). No other reports.



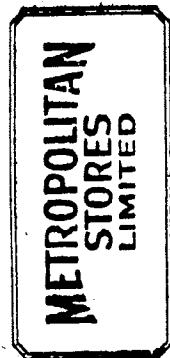
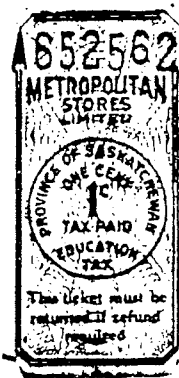
QU-Unlisted-4

QU-Unlisted-5

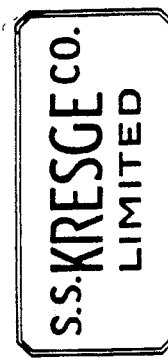
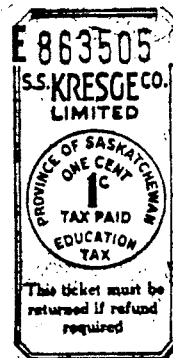
QU-Unlisted-4. Probably Richardson's footnote (1) under Quebec. Some similarity to QU-ST-2. Red control and serial; black printing; white paper; pink security overprint. Only specimen reported.

QU-Unlisted-5. Probably footnote (2) under Quebec. Black control; red serial; black printing; white paper; pink security. Note that control letter and serial number are on English side whereas rest of Quebec are on French side. Illustration is only specimen reported.

I've been unable to identify a ticket that I can say is probably Richardson's footnote (3), unless it would be QU-ST-1, reverse face.



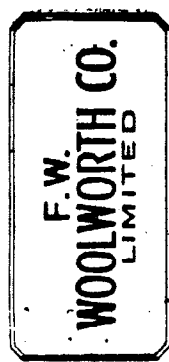
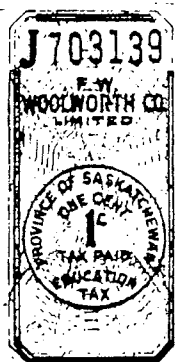
SK-ST-1



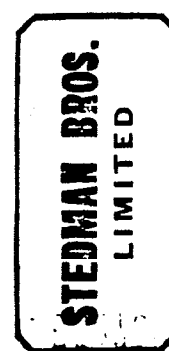
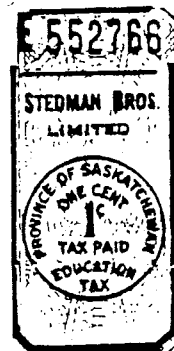
SK-ST-2

SK-ST-1. Control and serial are red; printing black; white paper; pink security. Reported stores Kresge (A, B, C, D); Woolworth (A, D, E, F, G); Metropolitan (A, C). No other stores, general ticket, or denominations reported.

SK-ST-2. Control letters black, serial red; black printing; white paper; pink security. Reported stores Woolworth (H, I, J, K); Kresge (E); Metropolitan (D). No report of other stores, general ticket, or other denominations.



SK-ST-3



SK-ST-4

SK-ST-3. Control and serial black; printing black; white paper; pink security. Kresge (N, S, U); Metropolitan (O); Woolworth (J, L, Q, S, U). No other known stores, denominations, or general ticket.

SK-ST-4. Black control, serial, printing; white paper; green security. Illustration is only reported specimen.

# More California Clippings

Here are some more clippings provided by Don Barsi (R-382, Fremont, CA). These are from the San Francisco Chronicle, 1933. On the one from July 14, you may be able to decipher the paragraph on "Tax Stamps Proposed." If you can't it reads:

"Collection of the proposed sales taxes through the use of stamps placed on each purchase by the seller on a graduated scale basis was proposed by William Hardler, representing the Alliance of Retail Trade Associations of Northern California. Hardler said the proposal was also backed by San Francisco Retail Merchants' Association, the Oakland Retail Merchants' Association and the Retail Dry Goods Association of San Francisco."

If you have Newsletter 55, on page 3 you'll find an illustration of what may have been a sample of these proposed stamps. Also included is some comment by Jerry Schimmel that affirms the paragraph from the Chronicle.

July 8

## Legislators Called for Tax Caucus

Little Summons Solons  
to Meet Here Thurs-  
day to Plan Cuts in  
State Deficit

Warnings Finance Status  
May Delay U. S. Aid  
Speeds Action

By EARL C. BEHRENS

Leaders of both houses of the Legislature have been hastily summoned for a conference here Thursday to formulate a program to meet California's taxation situation and devise a plan for balancing the State budget to offset a threatened deficit of \$124,000,000 by 1935.

Warnings from Washington that President Roosevelt may insist upon the balancing of the California State Budget of \$345,000,000 before the Federal Government permits the State to participate in the \$2,000,000,000 public works program, also have thrown a scare into the legislators.

### FIGHT IN PROSPECT

With the reconvening of the Legislature set for July 17 to work out a new tax setup for the State in accordance with the provisions of the recently approved Riley-Stewart amendment, a bitter struggle is in prospect over the proposals of a 3 per cent retail sales tax and of a State income tax.

State Controller Ray L. Riley will recommend to the Legislature the 3 per cent sales tax on all sales, including foodstuffs, clothing and other necessities. He will recommend against an income tax. He estimates the sales tax will raise \$110,000,000 biennially.

Assemblyman B. J. Feigenbaum of San Francisco is sponsoring a 2 per cent income tax measure. He estimates this tax would raise \$70,000,000 and \$80,000,000 biennially. Feigenbaum will insist upon the exemption of foodstuffs and other necessities if a 3 per cent tax is recommended.

Members of the State Grange are sponsoring the proposed net income tax which they estimate will raise \$40,000,000 a biennium. Senator Jack Inman, Sacramento, will handle this legislation when the Senators and Assemblymen meet at Sacramento.

### SMALL INCOMES PAY LESS

The Grange plan is to propose income tax rates one-half of those levied by the Federal Government. Families with incomes below \$5,000 annually would pay a small tax under the contemplated plan.

Governor Rolph has served notice on the Legislature that it must do the budget balancing without any further program from his administration. Finance Director Roland A. Vandercruff, however, will ask the Legislature to boost the present 62

(Continued on Page 2, Col. 4)

## Solons Worry Over Finances

(Continued from Page 1)

cents a barrel beer tax to \$1 a barrel. He estimates the present beer tax levied by the State will raise \$1,500,000 and that the increased tax would boost the State's income by \$800,000.

### FIGURES DIFFERENT

Fred E. Stewart, member of the State Board of Equalization, estimated tonight that a 2 per cent sales tax would yield \$62,000,000 biennially; a 3 per cent tax, \$86,000,000 and a 4 per cent tax \$126,000,000. His figures are slightly different than those of Controller Riley. Stewart also suggested a 1 per cent transactions tax, estimated to produce \$10,000,000; amusement tax of 1 cent on each 10 cents or fraction thereof, \$6,000,000; and a stock transfer tax, 2 cents on each \$100 of par value, \$375,000.

### MUST USE OWN DEVICES

The Governor takes the stand the Legislature has already turned down his suggestions for budget balancing and that the lawmakers now must propose their own plan.

The conference here Thursday has been called by Speaker Walter J. Little of the Assembly. The members of the special committee of 14 from the Senate and the Assembly, named before the recent adjournment to work on the State taxation problem, and the members of the Rules committees of both houses have been summoned for the San Francisco caucus.

July 13

## Ban on Seller To Absorb Tax Will Be Urged

Go to Consumer, Says State Body

If the Legislature approves a retail sales tax at its session beginning next week, the State Tax Research Bureau will recommend that it be made a misdemeanor for a seller to advertise that he will absorb the tax.

The proposed sales tax must be passed along to the consumer, Fred E. Stewart, member of the State Board of Equalization and director of the State Tax Research Bureau, told a group of San Francisco business men and legislators at a meeting in the Merchants' Exchange building here yesterday.

The meeting was called to discuss tax measures which may be enacted by the Legislature in putting into effect the so-called Riley-Stewart tax program approved by the voters at the June 27 election.

### AMOUNT UNDECIDED

Director Stewart and his assistants Professor Roger Trautner of the University of California and Louis P. Wilson, economist, said that no recommendation would be made by the Tax Research Bureau as to the type of taxes the Legislature should levy in meeting the needs for raising \$122,000,000 in State revenue.

A 2 per cent retail sales tax would raise \$52,500,000 biennially estimated Stewart. A 3 per cent tax would raise \$85,000,000 every two years, he said, and a 4 per cent tax \$127,000,000.

A 1 per cent personal income tax with a flat \$1000 exemption per family would raise \$11,500,000 annually, Stewart estimated.

### OTHER FORMS CONSIDERED

Other possible taxes discussed by Stewart with their estimated annual revenues for the State were as follows:

Transaction tax of one-half of 1 per cent on basic productions, \$7,287,000; transaction tax of one-quarter of 1 per cent on wholesale productions, \$3,700,000; consumers' surtax on paper and gas, \$6,000,000; 1 per cent tax on real estate transactions, \$5,400,000; one-eighth of 1 per cent tax on stock and bond transactions, \$1,200,000; one-quarter of 1 per cent tax on such transactions, \$2,650,000.

# Legislative Group Begins Drafting of Retail Sales Tax

## Special Joint Committee Plans 2 to 3 Per Cent Levy on All Commodities

Vandegrift Estimates Deficit for 2 Years at \$128,000,000

By EARL C. BEHRENS

Drafting of a State consumer's retail sales tax on tangible property which would touch the pocketbook of every citizen of California, was begun yesterday for presentation to the Legislature next Monday.

The joint tax committee went on record as favoring the principle of a consumer's retail sales tax.

The rate of the proposed consumer's retail sales tax will be somewhere between 2 and 3 per cent of the sale price, it was indicated.

The sales tax will be the principal measure to be presented to the Legislature by its special joint tax investigating committee in an effort to meet a State deficit which

Finance Director Rolland A. Vandegrift said yesterday may reach approximately \$128,000,000 within two years.

### TO ASK \$4,000,000 MORE

In addition to consideration of the proposed sales tax and other tax proposals, the Legislature next Monday will be confronted with a demand for additional appropriations of about \$4,000,000 on top of the \$250,651,420 of expenditures provided for in the Governor's 1935-36 budget and by special appropriations of the present Legislature.

The principal items of new appropriations which will be sought, in spite of the present deficit of \$10,000,000 and the estimated deficit reaching around the \$117,000,000 figure, include \$2,000,000 additional for junior colleges; \$308,000 more for the State Department of Social Welfare; \$1,853,000 for salaries of State employees because of the veto by the Governor of the proposed pay raise bill; and \$183,000 for the State division of narcotic enforcement.

### WORKING ON SALES TAX

The writing of the sales tax law was begun yesterday by a group of four legislators, Senators Ralph E. Swing, San Bernardino, and Walter H. Duval, Santa Paula, and Assemblyman B. J. Feigenbaum, San Francisco, and Charles W. Lyon, Los Angeles. (Continued on Page 8, Col. 1)

The four represent a subcommittee of the legislative tax committee of Senators and Assemblymen which began a series of meetings at the State building here yesterday under the leadership of Speaker Walter J. Little of the Assembly.

In addition to the members of the joint legislative tax committee, members of the rules committees of the Senate and the Assembly were present to work out a tentative program for the Legislature which encompasses no Monday.

### TO LIMIT PROPOSAL

The majority of the legislators agree to be confident that the recommended program, covering its future to tax on measures and such bills as are necessary because of the economic situation. Consideration of the (not) coming of the (not) coming of bills passed before the May session, however, will come up as the first matter to be discussed on Monday and the day following.

A poll of the legislators present here yesterday showed them to be in agreement on the proposed income tax which has the backing of the State Tax Bureau, Fred. Prather, and the State Treasurer. An income tax bill will be introduced about week beginning next Monday by the joint tax committee yesterday.

The joint tax committee yesterday also discussed the proposed income tax and the possibility of a present income tax rate of 1 per cent.

The joint tax committee is to remain in session until the end of the week.

### NO PLAN HAS NO PLAN

The joint tax committee, headed by the State Tax Research Bureau, will begin its work on Monday. A member of the State Board of Equalization, is directed to prepare a tax program to the Legislature in an effort to meet the State's needs and to carry out the mandate of the voters in approving the new taxation amendments and so-called Riley plan at the recent special election, was made known officially to the legislators yesterday.



## Joint-Legislative Committee Framing Sales Tax Measure

(Continued From Page One)

The Governor, whom I represent here today," said Finance Director Vandegrift. "I have no recommendations for any taxes. He believes that his budget as submitted was correct and should have been adopted along with his proposals for balancing it."

### FAVORS SALES TAX

Although he said he had respectfully declared himself in favor of a sales tax and said he believed a 2 per cent tax would be sufficient, Director Stewart announced that his bureau would make no recommendations, but would submit data on the various tax proposals.

State Controller Ray L. Riley has recommended a 2 per cent tax with no exemptions.

A fight will be made in the legislative committee to provide for sales tax exemptions for food and other necessities. Senator Roy F. Brown, San Francisco, stated.

In appearing before the legislature yesterday, Finance Director Vandegrift said that the big deficit faced by the State about \$77,000,000 would be no problem. This sum was currently raised by local governments, which now will be the State's burden under the new taxation amendment. He said the earlier estimate of \$95,000,000 was too low. Vandegrift reiterated his opposition to the new tax amendment.

Vandegrift gave a detailed statement of the State's finances, pointing out that the adjusted estimate of revenue for the fiscal year 1933 was millions below the cost of government.

### ESTIMATES PRESENTED

Speaking for Director Stewart, Louis P. Wilton, economist for the Research Bureau, presented estimates of proposed new taxes, including a 1 per cent State personal income tax, which he said would bring in \$11,000,000 annually. A \$100 family exemption was allowed in his proposal. A tax of 1 cent on each half pint of soft drinks, and an increase in the present beer tax were also suggested.

Selective sales tax, transaction taxes, taxes on real estate sales, on stocks and bonds on basic industries, transportation, and a luxury tax on the users of gas power, etc., were also placed before the committee by the staff presented.

### TAX STAMPS PROPOSED

Collection of the proposed sales taxes through the use of stamps placed on each purchase by the seller on a graduated scale basis was proposed by William Hardier, representing the Alliance of Retail Trade Associations of Northern California. Hardier said the proposal was also backed by San Francisco Retail Merchants' Association, the Oakland Retail Merchants' Association and the Retail Dry Goods Association of San Francisco.

Vincent K. Butler, attorney and tax expert, presented a set of statistics based upon a business analysis and showing that a 2½ per cent sales tax upon present indications would yield \$112,143,000 during the coming biennium. He declared his studies showed an ascending curve in the business charts.

The legislators will resume their hearings at 9:30 a. m. today.

### LEGISLATORS AT MEETING

Among the legislators present were Senators Swing, Duval, Felton, Arthur H. Brod, Alameda county; James W. McKinley, Los Angeles; R. B. Ingels, Ukiah; O. M. Duval, Chico; Assemblymen Folgerbaum, Lyon, Ray Williamson, Melvyn I. Cronin, San Francisco; P. O. Clowdley, Stockton; William F. Knowland, Eugene Holland, Oakland; Hubert Scudder, Sebastopol; Lawrence Cobb, Los Angeles; Maitz Riley, Long Beach; William Mosley Jones, John D. McCarthy, Los Angeles. Representatives of many organizations and tax-paying groups were also present.

## Legislators Urge Tax on Food, Meals

### Passage of Retail Sales Impost Favored by Committee

### Dinner at Cafes Treated as Sale of 'Goods'

By EARL C. BEHRENS

Without exemptions for food-stuffs or other necessities, a State retail sales tax law will be recommended to the Legislature Monday by the joint committee of the Senate and Assembly. The committee agreed upon such a measure here yesterday, and at the same time gave the first setback to the movement of several groups for a State income tax.

Under the provisions of the proposed sales tax, meals in restaurants will be taxed as will be goods sold over the counter in retail stores.

### GASOLINE INCLUDED

Unless the bill which will be presented to the committee today is changed, gasoline sold to the motorists likewise will bear a sales tax in addition to the present State and Federal levies.

The legislators deferred action on a move by Assemblyman P. O. Clowdley of Stockton to commit the Tax Committee to the principle of a State income tax. Action of the committee was taken as an indication that it would confine itself to the retail sales tax, and leave consideration of the income tax proposal to the Legislature next week.

### RATE TO BE DECIDED

The rate of the proposed sales tax, which will hit every California pocketbook, has not yet been decided upon.

The retail sales tax measure was agreed upon as the principal means of meeting the threatened \$120,000,000 State deficit.

Support for the income tax was

## Legislators Urge Tax on Food, Meals

### Passage of Retail Sales Tax Favored; Income Tax Fails of Approval

voiced by Von Ellsworth, representing the farm bureaus, and by Assemblyman George Bink of Santa Barbara county. Bink, however, advocated a gross, rather than a net, income tax law.

#### FELLOW MOVE LOST

A proposal by Senator Roy Fellom, San Francisco, that real estate sales and stock and bond transactions be included in the sales tax bill was deferred. Hayden Jones, president of the California Real Estate Association, spoke against the proposal.

Russell Carpenter, representing the Retail Dry Goods Association, asked the committee to include a provision in the sales tax making it mandatory for the tax to be passed on to the consumer by the merchant. John J. Eppinger, speaking for the hotel men, retailers and others, suggested that some sort of a stamp tax plan be utilized on sales.

The legislators, acting through the members of their rules committees, also decided that no bills should be considered at the coming session except emergency measures or those pertaining to the taxation situation proposed by the adoption by the people of the new taxation plan, or with the economic recovery of the State and Nation, such as the needed changes in the bank law to meet terms of the national bank enactments.

A proposed 2 per cent tax was placed before the committee members by Assemblyman B. J. Feigenbaum.

Senator Ralph E. Swing, San Bernardino, one of the subcommittee of four, of which Feigenbaum is also a member, declared that a 2 per cent tax would not meet the State's financial situation. State Finance Director Eliot A. Vandegrift, with making no recommendation himself, also declared the 2 per cent tax levy would be insufficient to meet the Treasury needs.

#### FOOD EXEMPTION KILLED

Assemblyman Feigenbaum proposed that the Legislature, which reconvenes on Monday, levy a 2 per cent tax, make other tax adjustments, and hold itself in readiness for another session later on after the proposed new taxes had been operative for a few months in order to see if they were sufficient.

Assemblyman Charles W. Lyon, Los Angeles, also a member of the subcommittee, said he favored a tax of 2 1/4 per cent.

A move by Senator Roy Fellom, San Francisco, and Assemblyman F. O. Cloudsley, Stockton, to instruct the subcommittee to provide for the exemption of food stuffs from the sales tax plan was defeated, 7 to 4.

Permits will be required from the proper State agencies by all persons engaged in the retail business.

The question of a retail sales tax on meals served in hotels and restaurants presented a nice legal point for the lawmakers yesterday. The legislators decided to frame the sales tax law so that for taxation purposes "a meal would be treated as a sale of goods" rather than a service. Under this provision, the sale of the food-stuffs which go to make up the meal would not be taxed.

Taxes other than the sales tax will also be considered by the committee today.

#### INCOME TAX URGED

Assemblyman Cloudsley will make an attempt to commit his colleagues to the proposed State income tax, which has the backing of the California Farm Bureau Fed-

Under the program tentatively approved by the joint rules committee of the Senate and Assembly, all bills will be referred to the rules committees and those two bodies will decide whether the measures are to be sent to the floor of the Legislature for consideration.

#### STEERING PLANS LAID

A two-thirds vote of each house will be necessary to override the action of the Rules Committee in holding up bills according to most of the legislators.

The legislators hope to prevent endless discussions on unimportant matters and on subjects not germane to the taxation and business recovery problems.

The rules committees, headed by Senator Breed and Assemblyman C. Ray Robinson, Merced, will meet again Monday at Sacramento to further lay out a program for action during the coming session.

## Sales Tax Collection Starts in Confusion Of Act's Provisions

### Income Levy Protestants Flood Governor With Demands for Veto of Measure

### U. C. Professor Named to Handle Assessment on Purchases

By EARL C. BEHRENS

SACRAMENTO, Aug. 1.—(By) Aged with inquiries from all parts of California on the workings of the sales tax law, and the confusion it has caused, members of the Board of Equalization turned forward plans for handling the new law.

Collection on purchases began today in all the 58 counties of the State.

#### INCOME PROTESTS FILE UP

Concurrently with collection of the first sales tax levy as provided by the recent Legislature, came additional hundreds of telegrams to Governor Hugh Phillips against signing of the proposed State personal income tax law, an added burden on top of the sales tax law.

The Governor has received well on to 1000 protests against the income tax bill, which it is safe to say he will veto. He is expected here late today, but will take no action on the income tax bill for some days.

#### CONFUSION WIDESPREAD

Effective at midnight last night, as a result of the Governor's signature yesterday the new sales tax law produced endless confusion over the State officials said.

Merchants haven't yet had a chance to familiarize themselves with the provisions of the law, which it is estimated will raise from \$80,000,000 to \$100,000,000 to increase State government.

#### PROFESSOR HEADS BUREAU

One of the first acts of the Board of Equalization, which is charged with the administration of the sales tax act, was the appointment of Roger J. Traynor, associate professor of law at the University of California, as chief of the new sales tax division.

He will have charge of the administration of the new levy on purchases.

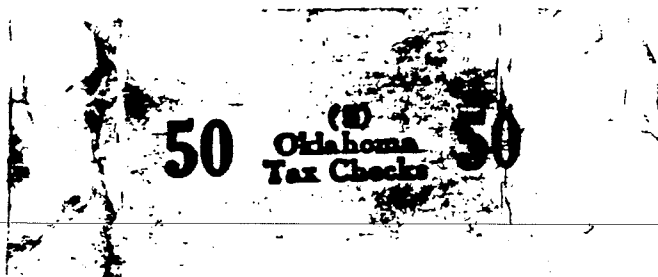
Traynor has been acting as an adviser to the equalization board and had a big part in the framing of the sales tax law.

# Rolls: More

Merlin K. Malehorn (L-279)

In the last issue of the Newsletter, I provided pictures of the wrappers for sales tax tokens that were used in several states. I owe Scott Mitchell an apology for failing to include some information he had given me last August. If you look in the last Newsletter, there are three wrappers shown for Oklahoma. Scott confirms the one that I show with OK #13, but his has OK #7 in the roll.

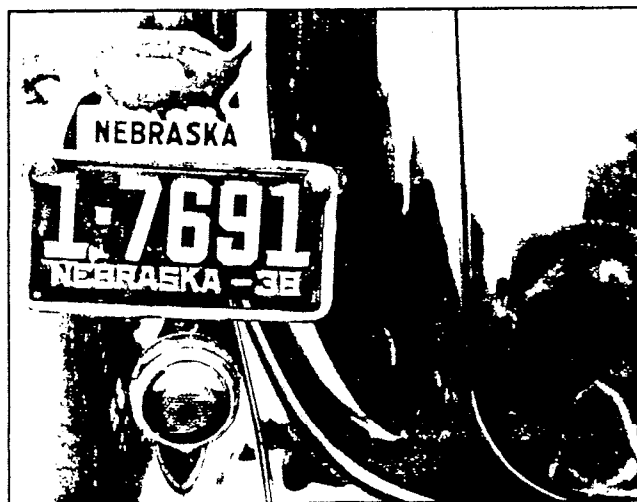
In addition, he provided an illustration of a 5 mill that is not overprinted on a 1 mill wrapper. It is reproduced below. The tokens in it are OK #8. The color of the wrapper is a light tan-brown with black printing.



George Hosek (R-372, Omaha, NE) sent this clipping from a recent newspaper. Note the little white map inset in the map of the U.S.A. Several of the Nebraska anti-sales tax tokens used this same motif.



NE #6



A license-plate frame touts Nebraska's claim as the White Spot of the nation. The slogan was coined by the Associated Industries of Nebraska to attract industry, billing the state as a white spot on a dark national map of taxation. Nebraska was bound by its constitution to be debt free and to spend only its income. The state had no tax on sales, services, luxuries, cigarettes or income.

# Organizational Report

American Tax Token Society  
Secretary and Treasurer's Report

Fourth Quarter, 1988

## FINANCIAL REPORT

Previous Balance.....	\$ 2775.93
Credits: Dues Payments Received.....	150.00
Publications Sold.....	19.20
Donations to ATTS.....	24.00
Interest.....	32.33
Debits: Newsletter Costs, #63.....	114.11
Counterstamps Costs.....	44.31
New Balance.....	\$ 2843.04

## NEW MEMBER

R-424 Thomas Pennock, 322 N. Hancock Ave., Colorado Springs, CO  
80903.

## CHANGES OF ADDRESS

R-269 Prentiss Wright, Route 1, Box 2546, Gulf Shores, AL 36542.  
R-276 Max Studley, 7887 N. LaCholla #2160, Tucson, AZ 85741.  
R-294 Scott Mitchell, P.O. Box 1006, New Hyde Park, NY 11040.  
R-337 James A. McCarty, P.O. Box 657, El Dorado, AR 71731.  
R-350 Frank Siwec, 44 Sandra Circle B4, Westfield, NJ 07090.  
R-374 Eric Jackson, P.O. Box 657, Whittier, CA 90608.  
L-167 James Holtel, 153 East Columbus St., Nelsonville, OH 45764

## RESIGNED

R-395 James Farris, Helena, AL.

## MEMBER DECEASED

R-302 M.W. Maret, Albans, WV.

Mr. Maret was one of the first generation of tax token collectors, beginning his collection in the 1940s. He conducted correspondence with various chambers of commerce and state tax authorities attempting to learn more about his interest.

THIRTEEN MEMBERS MADE DONATIONS TO ATTS ABOVE AND BEYOND THEIR DUES PAYMENTS SO FAR FOR 1989. THANKS ARE DUE TO ONE AND ALL... MORE OF THESE DONATIONS WILL BE SHOWN IN THE NEXT SEC.-TREAS. REPORT...



# ATTS NEWSLETTER

## APR — JUN 1989

65

ATTS Editorial Office  
6837 Murray Lane  
Annandale, VA 22003

ATTS Business Office  
7512 NE Bothell Way #127  
Bothell, WA 98011

## Advertisements

WANTED: Texas anti-sales tax tokens. Bob Kelley, 2689 Cliff Rd., North Bend, OH 45052.

OHIO SALES TAX RECEIPTS: Loton R. Eastman, 3269 Waldheim Drive, Port Huron, MI 48060 wants to sell his collection. If you are interested, contact him at that address. (Editor's note: I have seen xeroxes of the items in his collection. Most of the pieces are pairs. It is a good collection of the major series. It doesn't have a lot of the perforation varieties or other varieties that some people are interested in. It would be a good beginning for a collection.)

WANTED: Chits numbers AL#15, MS#5, MS#7, NM#7, NM#12, OK#5, OK#9, OK#16, OK#18. Mark S. Hertzler, P.O. Box 2111, Mansfield, OH 44813.

WANTED: North Carolina coupons and scrip: NC#1, NC#19, NC#21, NC#24, NC#26, NC#29, NC#31, NC#35, NC#36; rare Illinois cardboards; and advertising label coins. Buy or trade. Robert D. Leonard, Jr., 1065 Spruce Street, Winnetka, IL 60093.

NICE USED COPIES: Fuld Patriotic Civil War Tokens and Atwood-Coffee, new edition, volume 1. Hardcover catalogs, \$16 each, postpaid. Tim Davenport, 7512 NE Bothell Way #127, Bothell, WA 98011.

WHERE'S YOUR AD??? It's free! It's easy! Send in yours today! To: ATTS Ads, c/o Tim Davenport, 7512 NE Bothell Way #127, Bothell, WA 98011.



**SEPTEMBER 2 & 3, 1989**  
**OMAHA, NEBRASKA**

**Show Information:**

George Hosek  
7411 Idledale Ln  
Omaha, NE 68112  
(402) 455-1905

**Location:**

Ramada Inn Airport  
Abbott Drive & Locust  
Omaha, NE 68110

**Rooms:**

1 (800) 272-6232  
1 (402) 342-5100

**BUY-SELL-TRADE TOKENS-MEDALS-MORE**



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## GUEST EDITORIAL

A lot of collectors have ads for "wanted" in different publications. So we write and tell them what we have. However, they don't need what we have. But they don't even have the courtesy to just drop a card (15¢) saying they can't use the things about which we sent them information. Are these people collectors or speculators? It would seem that collectors would be interested enough in helping each other to provide some feedback on the information. Most of the time I don't know the value of a token unless it is in my chosen field of expertise, and don't know if the piece may be common or rare. As a collector, though, I am just trying to help another collector. I'm sure there are many others like me. Please, let's try to give each other some kind of feedback so that the collector on the other end is not left hanging.

Bob Kelley, R-287

Enclosed with this issue is some more of the listing from Chits, which I started with Newsletter 64. I remind you that this listing is by no means all the information provided in Chits, but at least it will give you some numbers to work with. Also, please remember that I haven't proofed or edited this at all, so there are probably errors.



The annual membership list is also provided in this mailing. I'm sorry, but I neglected to send out with the last newsletter the form we use to update information about your interests. So I used last year's information, except for new members. If there is something really wrong with the entry for your interests, let me know and we'll try to get out a correction.

As you can tell from what you see, I got a new machine. My wife gave it to me for a combination two-years' birthday and Christmas gift. It makes the printing look a lot better. It also condenses things a little bit, although the print is just as readable as the old typewriter font. Trouble is, so far it takes me longer to prepare an article as compared to my old machine. The additional time is involved in formatting, setting margins, figuring out spacing for illustrations (as compared to my old cut-and-paste method), and other little chores. I suspect the newsletters will be a little shorter, as is this one, for a while at least.

... The Editor

# Prices Realized

Schimmel Mail Bid Sale #18, Closed February 18, 1989

Sales Tax Tokens (D. & C. nos. used)		
  # 2	2. (IL#20) Dupue Merchants 1/4c	\$30
	Brass VF (die break runs thru ltr T) (\$35)	
	3. (IL#35) Ladd Businessmens Ass'n 1/4c Br VF+ (\$18)	\$19
	4. (IL#80) Rushville Retail Merchants 1/4c Br VF+ (\$7)	\$8
	5. (SM#1) Simplicity Tax, Sales Tax Penny 1X 1921 ... Br VF (\$8)	\$5
Sales Tax Paper Chits		
	6. (IL#9) Arcola Adv. Club red. small stain, creased once F (\$10)	none
	7. (IL#60 & 67) Pinckneyville two pcs manila, lg prt (trimmed at ends) & sm prt (abt Unc) (\$10)	\$11
	8. (IL#87) Tiskilwa org Unc (\$10)	\$10
	9. (NC#25) McLellen Stores (misspelled name) white Unc (\$10)	\$12
	10. (NC#29) Rose's fading pink Unc, stamp hnge rev. (\$12)	\$17
	11. (NC#33) Wallace yellow Unc (\$12)	\$4
	12. (NC#34) Woolworth fading violet Unc (\$10)	\$10
	13. (WA#51) Stevenson orange Unc (\$3)	none
	14. STT's 10 common state issues F (\$3)	\$3

## Alpert Mail Bid Sale #32, Closed February 17, 1989

545. anti-sales tax token: We Don't Use Funny Money In Nebraska; printed on 32mm iron slug, F-VF	\$7.75	1941. 69 pieces: 44 tax tokens plus 25 misc. tokens and medals. (Est. \$7)	\$8.00
1287. N. Mex. 5 Mills error tax token: Five Cents; C, 16mm, AU	8.25	1942. 28 pieces misc. tokens & medals, better quality than above. (Est. \$37)	28.10
1308. 95 pieces: arcade, amusement, transit, tax, medals, wood, flats, etc. (Est. \$25)	22.92	1989. 1% Sales Tax Penny 1921 (train, etc)/Simplicity Tax ...; C, 23mm, VF	5.06
1309. 24 pieces, better quality tokens & medals than in above lot. (Est. \$40)	29.35		

## Kirtley Mail Bid Sale #43, Closed March 14, 1989

378. Lot of 8 different paper sales tax receipts. Avg. EF.	\$3.20	579. Tax tokens. Lot of 145 pieces, good.	\$15.00
379. Tax Tokens. Lot of 31, all different. 3 cardboard, 28 metal. Avg. EF.	12.00		
379. Tax tokens. Group of 138 pieces, mixed. 17 cardboard, 121 metal. Avg. F.	3.20		

## Wall Mail Bid Sale, Closed March 20, 1989

1605. Pfeifferkorn, Schimmel-"Chits Chisellers and Funny Money"-PB-1977 269pp-with price supp.-xf-very hard to come by	\$85.00	3041. as last-br-19mm-vf	\$1.35
3032. (Ill) Carbondale Business Mens Association-1/4c-al-16mm-unc	1.35	3042. (Ill) Paris-1/4c-br-16mm-xf/au	"
3033. Illinois, Charleston-1/4c-br-16mm-xf	1.21	3043. Illinois, Rock Island-Sales Tax 1/4c-al-19mm-au(2mm thick)	"
3034. Illinois, Effingham-1/4c-br-16mm-xf	1.35	3044. as last-al-19mm-au(1 1/2mm thick)	1.65
3035. Illinois, Galva-1/4c-br-16mm-vf	1.00	3045. as last-br-19mm-au	1.00
3036. (Ill, Herrin) Token 1 1/2-Token-sq al-16mm-xf	1.55	3046. (Ill) St. Anne-1/4c-br-16mm-xf+	1.35
3037. Illinois, Keithsburg-Sales Tax-1/4c br-16mm-au	1.65	3047. Illinois, Pekin-Tazewell County Token-1/4c-br-16mm-xf	1.00
3038. Illinois, La Salle-1/4c-br-19mm-xf+	1.00	3048. Ky, Louisville-Arctic Ice Co.-Kentucky Sales Tax-on 10c-br-16mm-vf	2.10
3039. Illinois, Litchfield-1/4c-br-16mm-f	1.05	3049. hoard of 797 state sales tax tokens-not searched-most states are represented-from damaged to unc-when did you last see a hoard this size??	32.00
3040. Illinois, Moline, East Moline, Silvis Sales Tax-1/4c-al-19mm-au	2.29		

## Kirtley Mail Bid Sale #44, Closed April 8, 1989

463. Tax Token Error. Louisanna Luxury Tax. 1. RD, AL. Full brockage reverse. Photo.	\$18.45
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# New Finds

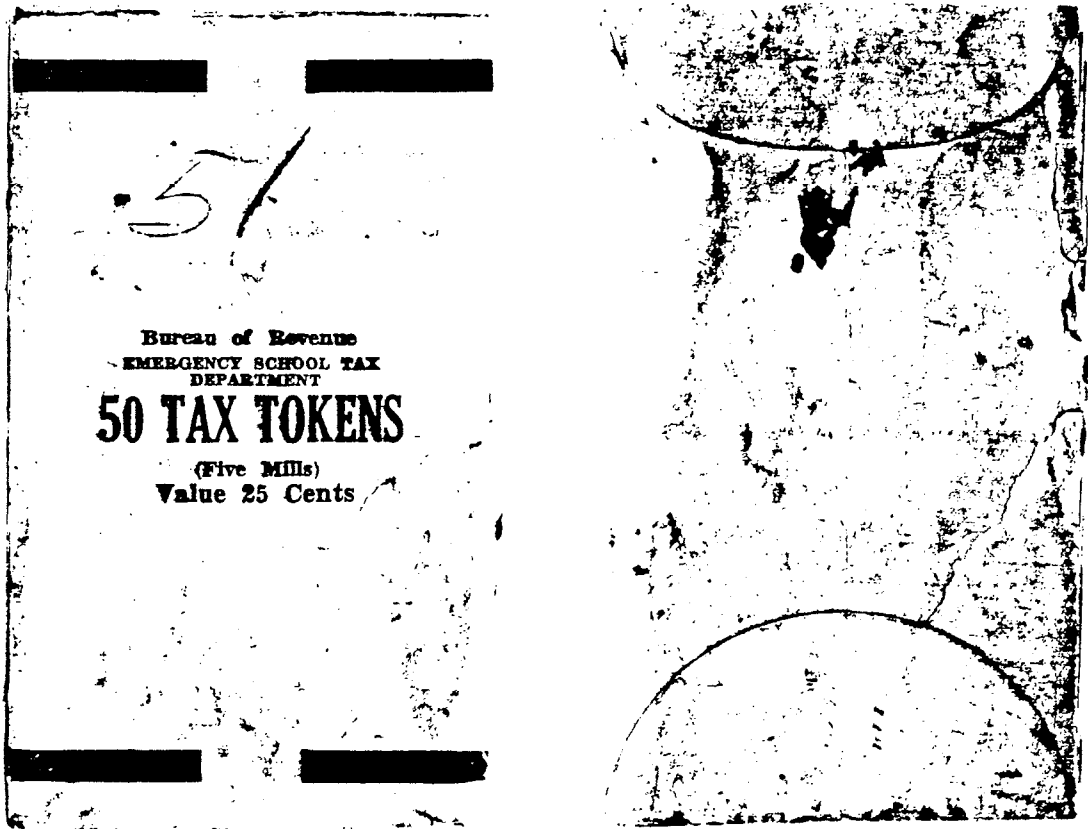
## NEW MEXICO

... The Editor

Marty Hartkopf (R-371, Jenkins, MO) recently reported finding a NM #5, the brass token, along with some other pieces he acquired. Since the brass token is considered R-10 in Chits, it was sent to a metallurgist for testing. The finding was that the specimen is indeed brass. Really a nice addition to a collection!

NEW MEXICO

I found this item recently in a hoard of sales tax tokens that I was asked to appraise. Judging from the legend, the State of New Mexico must have distributed some of their tokens in envelopes rather than wrappers. The illustration is full size. Printing is red; the envelope is buff.




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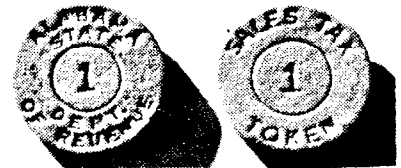
## Alabama # 14 Varieties

Merlin K. Malehorn L-279

Chits, Chisellers and Funny Money, by Pfefferkorn and Schimmel, identifies this token as follows:

"Obv. ALABAMA / STATE / 1 / DEPT. / OF REVENUE  
Rev. SALES TAX / 1 / TOKEN"

14. 23 mm. WHITISH GRAY FIBRE no center hole  
(Numerals 4.0 mm. tall; one line forms numeral)"



While looking over a pile of these tokens that I had gradually accumulated, I noticed that there are some small dots on the reverse of some of them. There are two sizes of dots - 2.4 mm. diameter and 3.6 mm. diameter. The smaller dots appear at 3 o'clock, 9 o'clock or both. The larger dots appear at 3.30 o'clock or 8.30 o'clock or both. The varieties that can be identified are:

Continued Page 8

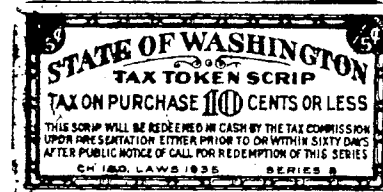


# Three Weeks in May:

local histories of the Washington  
emergency STTs (part two)

Tim Davenport (R-232)

A common misconception about the Washington emergency tax token scrip of 1935 is the belief that it was used for an extended period of time, i.e., several months. This myth is probably the result of the array of expiration dates printed on the scrip itself, ranging from late May until August. Nevertheless, the evidence indicates that quite to the contrary the emergency scrip was used for a very short time - roughly the first three weeks of May.



The end of the token crisis can be dated with precision from contemporary news accounts. Time and time again the arrival of blue Washington emergency scrip on or about Thursday, May 16, is heralded. From that date the shortage was rapidly eradicated through the mass issuance of scrip by the state. No further incentive existed for individuals or communities to undergo the trouble and expense of producing their own tokens and no further mention of such tokens appeared in the press. The crisis was over by May 21st.

## BREMERTON

Although doubtlessly the only town in the state with regular newspaper columns entitled "Navy Orders" and "In the Navy Yard," Bremerton proved no exception with the woefully small quantity of aluminum tax tokens received from the state by May 1. Just 4000 tokens, a mere \$8 in face value, were available to the town's merchants and consumers on the first day of the new 2% tax.<sup>(1)</sup> This lack of tokens "caused many merchants to collect the tax in even cents and brought forth loud complaints from customers," the local paper noted. Indeed, in the rough and tumble shipyard town "arguments and near fights were numerous" over the lack of change for the penny.<sup>(2)</sup>

It was noted that the shortage of tokens was felt most acutely by restaurants and dime stores with low average sales totals. Merchants were forced to take a full cent tax on small sales, angering the customer, or absorb the cost themselves, an expensive proposition over time. Department stores, on the other hand, had little difficulty collecting the tax on larger purchases in whole cents.

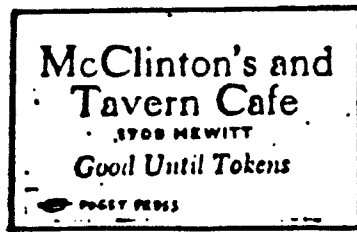
Contrary to the initial assurances from a local tax official that the shortage would last only "three or four days,"<sup>(3)</sup> the token crisis in Bremerton lasted at least until May 16 when the first blue state scrip started to arrive.<sup>(4)</sup>

No privately issued tokens are known to have been issued by Bremerton merchants in the meantime.

## EVERETT

Everett merchants were well-prepared to deal with their token shortage. On Tuesday afternoon, April 30, a group got together and worked out a temporary bracket system exempting all purchases of less than 25 cents from tax and calling for collections in whole cents.<sup>(15)</sup> This bracket system was duly publicized the next day, along with

hopes that merchants and shoppers would back this system until the state was able to catch up with its token supply. Local tax collector Harold Walsh expressed a hope that the troubling situation would be ended "within a week."<sup>(6)</sup>



Reaction to the temporary bracket system was subdued, probably as a result of the high exempt sales total. "On rare occasion only was the customer found who protested vigorously," the evening paper remarked.<sup>(7)</sup>

The use of the bracket system was not universal, however. It was noted that "some businesses have had little cards printed that simply state 'good until tokens.'" <sup>(8)</sup> A single example of such a token, issued for A. J. McClinton's Cigar Store and Tavern Cafe, has been discovered to date.

## TACOMA

"Hens' teeth were numerous in Tacoma in comparison to the elusive little sales tax tokens that everyone was supposed to possess," a writer for the Tacoma News Tribune lamented at the end of the first confusing day of the new Washington sales tax.<sup>(9)</sup> Just 15,000 tokens were made available to the small city, a laughably small quantity. Worse still, the initial report from the state indicated that it might be 10 days before the full two million aluminum tokens ordered could be put into circulation.<sup>(10)</sup>

A local chain store manager put the problem neatly. "The new tax is just raising the devil with us," he said. "We haven't any tokens and most of our sales are under 25 cents. If we charge a penny tax on that then we are collecting more than a 4 per cent tax. It looks like we stand the losers until we get some tokens."<sup>(11)</sup>

Many local merchants took matters into their own hands by issuing their own tokens. A number of these have only just now come to light. On the next page, through the courtesy of ATTS member Dick Lane, appear a number of newly discovered types of Washington emergency scrip. All are believed to be from Tacoma, with the possible exception of the two bakery tokens, which remain mavericks. The E. A. Wilbur token is particularly attractive, one of the nicest pieces of tax token scrip known to date.

By no means did all of Tacoma's merchants resort to the use of private tokens, however. Others used bracket systems that exempted sales of less than 15, 20 or 25 cents from taxation.<sup>(12)</sup> Nonetheless, the shortage of tokens was acutely felt. On May 10 the local paper warned that "the rising wrath of Tacoma merchants will soon be reverberating down at Olympia if the state tax commission doesn't soon come through with a few hundred thousand more tax tokens."<sup>(13)</sup> Only 45,000 tokens had been circulated to that date in the city, "not enough, in fact, to conduct the business of a city one-tenth the size of Tacoma."<sup>(14)</sup>

Relief was soon coming in the form of the blue state-issued scrip. About 200,000 pieces of scrip were delivered to Tacoma tax authorities on Thursday, May 16, with an additional 300,000 pieces expected the following day.<sup>(15)</sup>

Tacoma's crisis was at an end.

**TAX SCRIPT**  
Value One-fifth Cent Only in  
payment of Sales Tax at  
**APEX LUNCH**  
736 Pacific Ave.

**TAX SCRIPT**  
Value One-fifth Cent Only in  
payment of Sales Tax at  
**FERN HILL MARKET**  
8404 South Park

**TAX SCRIPT**  
Value One-fifth Cent Only in  
payment of Sales Tax at  
**MACKENZIE'S DRUGS**  
24th and Pacific

**TAX SCRIPT**  
Value One-fifth Cent Only in  
payment of Sales Tax at  
**Totem Stores**

**TAX SCRIPT**  
Value One-fifth Cent Only in  
payment of Sales Tax at  
**Paradise Candy Shop**  
903 Broadway

**GOOD FOR**  
**1/5 CENT IN TRADE**  
**at FEDERAL BAKERY**

**E. A. WILBUR**  
**Tax 1-5 Cent**

**GOOD FOR**  
**1-5 CENT in Trade**  
**at 6'N K BAKERY**

## STEVENSON

Stevenson, a small town in Southern Washington on the banks of the Columbia River, was probably the last Washington community to issue its own tokens during the shortage of May 1935. It was only on Wednesday, May 15, that 5,000 tokens were printed in the offices of the local weekly, the Skamania County Pioneer.<sup>(16)</sup> M. W. Beck, Vice President of the Bank of Stevenson, was in charge of their production. The bank bore the expense of printing the tokens and handled their distribution as well.

By 10 A.M., the supply of tokens had been exhausted. A second printing of 10,000 tokens was ordered. These tokens were available for distribution by the morning of the next day.<sup>(17)</sup>

Not only Stevenson merchants, but also those from the neighboring towns of North Bonneville and Carson used the orange scrip, according to news accounts.

Pioneer publisher Paul D. Ratliff noted that the token idea had been borrowed from other Washington towns, who were using scrip "due to the inconvenience and the extra cost of being without state tokens."<sup>(18)</sup> The scrip proved an ideal vehicle to promote Stevenson's big Fourth of July celebration, an ad for which appeared at the bottom of each token. Whether Stevenson's tokens were actually used until this date remains

**EMERGENCY TAX TOKEN**  
**ONE-FIFTH CENT**  
Redeemed by the Bank of Stevenson  
Stevenson, Wash.  
Fourth of July Celebration  
Stevenson, Wash.

a matter of conjecture. By then, certainly, the state had caught up with its supply; the printing of 15,000 pieces of scrip was vast for such a small town, however, and it is entirely possible that Stevenson scrip continued to circulate alongside the official state issue.

### PROSSER

The Commercial Club of Prosser, a small town in Eastern Washington, agreed on a standard bracket system for use by the community's merchants:<sup>(19)</sup>

1-14¢	no tax
15-64¢	1¢ tax
65-\$1.24	2¢ tax

### REFERENCES

1. Bremerton Daily News Searchlight, May 1, 1935, page 1.
2. Ibid., May 1, page 1.
3. Ibid., May 1, page 1.
4. Ibid., May 17, page 1.
5. Everett Daily Herald, May 1, 1935, page 1.
6. Ibid., May 1, page 1.
7. Ibid., May 2, page 3.
8. Ibid., May 3, page 4.
9. Tacoma News Tribune, May 1, 1935, page 1.
10. Ibid., May 1, page 1.
11. Ibid., May 1, page 1.
12. Ibid., May 1, page 1 and May 3, page unknown.
13. Ibid., May 10, page 24.
14. Ibid., May 10, page 24.
15. Ibid., May 16, page 1.
16. Stevenson Skamania County Pioneer, May 17, 1935, page 1.
17. Ibid., May 17, page 1.
18. Ibid., May 17, page 1.
19. Spokane Spokesman-Review, May 1, 1935, page 10.

To be continued . . . .

Continued from Page 4

### Alabama #14 Varieties

- Background is plain - i.e., no dots
- 2.4 mm. raised dot at 3 o'clock
- 2.4 mm. raised dot at 9 o'clock
- 2.4 mm. raised dot at 3 and 9
- 3.6 mm. raised dot at 3.30
- 3.6 mm. raised dot at 8:30
- 3.6 mm. raised dot at 3:30 and 8:30

As far as I can judge on the basis of what I have, the first, second and third varieties above are common, particularly the first one, which has no dots. The others are possibly R-2 or R-3.

# California 1933

9

based on original research by  
Don Barsi (R-382)

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Although California never issued sales tax tokens or coupons for circulation, the idea was hotly debated back in 1933, before any other state had issued tokens. The course of this debate may be followed in the following excerpts of articles appearing in the San Francisco press.

Some of these articles have previously appeared in their original form in ATTS Newsletter 63 and 64. Tim Davenport prepared these extracts so that the material would be more readable.

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## **SALES TAX FOR STATE BACKED BY VANDEGRIFT** San Francisco Examiner July 4, 1933

Specific proposals for balancing the State budget and raising the additional revenue required under the constitutional amendment adopted June 27 were made yesterday by Rolland A. Vandegrift, State director of finance, according to Associated Press dispatches from Sacramento.

All together, Vandegrift said, the Legislature must raise \$120,000,000 in new revenue to keep the State "out of the red" in the biennium that began Saturday.

If new taxes are necessary, Vandegrift said he favors a sales tax at a low rate.

A 2 per cent sales tax, the finance director predicted, would bring in \$60,000,000 a biennium, and a 3 per cent tax would return \$85,000,000 . . .

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## **LEGISLATIVE GROUP BEGINS DRAFTING OF RETAIL SALES TAX** San Francisco Chronicle July 14, 1933

Drafting of a State consumer retail sales tax on tangible property which would touch the pocketbook of every citizen of California was begun yesterday for presentation to the Legislature next Monday (July 17. -T.D.).

The joint committee went on record as favoring the principle of a consumer's retail sales tax.

The rate of the proposed consumer's retail sales tax will be somewhere between 2 and 3 per cent of a sale price, it was indicated . . .

Collection of the proposed sales taxes through the use of stamps placed on each purchase by the seller on a graduated scale basis was proposed by William Haedler, representing the Alliance of Retail Trade Associations of Northern California. Haedler said the proposal was also backed by the San Francisco Retail Merchants' Association, the Oakland Retail Merchants' Association and the Retail Dry Goods Association of San Francisco . . .

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## **(JOINT COMMITTEE RECOMMENDS RATE)** San Francisco Examiner July 16, 1933

A general retail sales tax of 2½ per cent was tentatively recommended yesterday by the joint legislative committee on taxation and finance.

The committee of fourteen, which has been meeting here for the last three days, wrote this figure into the bill submitted by a sub-committee headed by Ralph E. Swing.

After agreeing on the 2½ per cent levy on all retail sales of tangible personal commodities and recommending certain exemptions from the provisions of the act, the committee adjourned. It will meet again in Sacramento on Monday, when a revised draft of the bill is expected to be ready . . .

### **(2.5% TAX RATE CALLED INSUFFICIENT)**

San Francisco Chronicle July 18, 1933

. . . Efforts to speed up the work of the Legislature appear to have hit a snag late today because of an impending row over the various taxation measures.

State Controller Ray L. Riley and Fred E. Stewart, director of the State Tax Research Bureau, attacked the proposed 2½ per cent retail sales tax as being insufficient to meet State financial needs. They held that a 3 per cent tax would be necessary in order to raise between \$105,000,000 and \$110,000,000 toward meeting the expected State deficit during the next two years.

The 2½ per cent tax, the two State officials said, would raise but \$80,000,000 biennially . . .

Representatives of retail merchants are here advocating the collection of the proposed tax through the stamp method . . .

### **3 PER CENT RETAIL SALES TAX PASSED BY SENATE, 32 TO 3**

San Francisco Examiner July 20, 1933

By a vote of 32 to 3, the State Senate tonight gave final passage to the 3 per cent general retail sales tax bill.

The measure will go to the Assembly tomorrow. It was learned tonight that distinct and decided opposition to the adoption of a net personal income tax, or any other form of supplementary new taxation, has developed in the lower House.

Although a coalition of farm and labor groups announced it will make a vigorous fight to jam through the income tax, on a threat of killing the sales tax entirely, all indications were that it would be unsuccessful . . .

### **SALES TAX REDUCED TO 2½ PER CENT IN ASSEMBLY VOTE**

San Francisco Examiner July 22, 1933

As a compromise move, the sponsors of the 3 per cent general retail sales tax bill late today accepted an amendment reducing the rate to 2½ per cent.

The amendment was offered by Assemblyman Lawrence Cobb, and adopted by the Assembly after a brief debate.

As a consideration for the lowered rate, Assemblyman B. J. Feigenbaum of San Francisco withdrew his proposed amendment reducing the rate to 2 per cent.

"The 2½ per cent rate," Feigenbaum said, "still leaves the way open for consideration of exemptions. If the whole bill finally goes to a conference committee, this agreement on the 2½ per cent rate means that one important phase of the controversy, at least, already has been settled."

Concurrence of the Senate on the 2½ per cent rate has been pledged, on condition that no exemptions are voted.

This means that after August 1, a 2½ per cent tax will be in force in California on virtually every item of tangible personal property, and that so far as possible, the tax will be passed on to the consumer . . .

## **SENATE APPROVES CONFERENCE SALES LEVY OF 2½ PER CENT**

San Francisco Examiner July 26, 1933

After jockeying for two hours in an effort to force the Senate into passage of the income tax bill, the Assembly tonight adjourned without taking final action on the sales tax bill. Debate will be resumed tomorrow (July 26. -T.D.).

Deadlocked over the rate of sales tax, the two houses yesterday sent the dispute to a free conference committee of three Senators and three Assemblymen. The Senate had adopted a 3 per cent tax on retail sales of tangible personal property, and the Assembly a 2 per cent rate (sic.).

The free conference today recommended a compromise rate of 2½ per cent, with a provision automatically reducing the rate to 2 per cent on July 1, 1935. This was based on the assumption that the improvement of business would produce more sales tax revenue than was needed by that time and on other adjustments in the tax situation which will be made under the Riley plan.

The Senate promptly approved the report of the conference committee. If the Assembly also approves it, the bill would become a law effective August 1, if signed by the Governor . . .

## **SALES LEVY FATE UP TO ROLPH TODAY**

San Francisco Chronicle July 31, 1933

California's new general 2½ per cent State retail sales tax law is scheduled to become effective at midnight tonight unless Governor Rolph should suddenly decide to kill by a veto the statute enacted by the recent Legislature.

Confusion over the workings of the sales tax exists everywhere. But the members of the State Board of Equalization and their experts are busy formulating a program for putting into effect the new tax, which, it is estimated, will raise from \$80,000,000 to \$100,000,000.

The Governor is due at his Sacramento office today from his tour with the visiting Governors . . .

That the Governor will sign the sales tax law appears to be pretty certain . . .

Practically everything purchased by Mr. and Mrs. Citizen from tomorrow on will be subject to the retail sales tax. Taxed gasoline, gas, electricity and water, when "delivered to consumers through mains, lines or pipes," are exempt. But foodstuffs, a cigar, a new hat, meals in restaurants, every glass of beer, chewing gum, a powder puff, an automobile and so on will be hit by the 2½ per cent tax . . .

The 2½ per cent tax must be paid on every sale, no matter how small. But, for the convenience of the merchants, a plan of spreading the tax so as to average 2½ per cent . . . has been suggested. This plan, effecting only the merchants, starts an average tax at 1 cent on purchases from 15 to 59 cents to a 5-cent tax on purchases from \$1.91 to \$2.30 and for each 40 cents an additional 1 cent tax.

## **. . . TAX ON SALES SIGNED, STARTS TODAY**

San Francisco Chronicle August 1, 1933

California's new 2½ per cent general State retail sales tax law became effective at midnight last night . . .

The Governor said the sales tax was "the only real revenue producing measure passed by the Legislature."

The 2½ per cent sales tax will be levied against foodstuffs, as well as practically every other purchase made from any retail merchant. . . The 2½ per cent tax rate will remain in effect until June 30, 1935, when the rate will be dropped to 2 per cent.

Affixing his signature to the sales tax law shortly before 1 o'clock yesterday, the Governor immediately spiked efforts of some of the lawmakers to have him call a special session of the Legislature to boost the tax rate to 3 per cent . . .

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### **HERE'S SCHEDULE OF WHAT YOU'LL PAY IN BUYING**

San Francisco Examiner August 1, 1933

Here is the sales tax schedule voluntarily agreed upon by retail merchants and the State Board of Equalization. It is designed to spread the tax so that it will average 2½ per cent on all sales:

- On sales from 1 cent to 14 cents - no tax.
  - On sales from 15 cents to 59 cents - 1 cent.
  - Sales from 60 cents to \$1.05 - 2 cents.
  - From \$1.06 to \$1.49 - 3 cents.
  - From \$1.50 to \$1.99 - 4 cents.
  - From \$1.91 to \$2.30 - 5 cents.
  - From each 40 cents thereafter 1 cent additional tax.
- 

### **STORE TRADE HERE NORMAL DESPITE LEVY**

San Francisco Examiner August 2, 1933

With storekeepers and merchants acting as collectors, the consumers of California began contributing directly to the cost of State Government yesterday - contributing 2½ per cent of the amount of every purchase into the State treasury in accordance with the new retail sales tax.

Despite the suddenness with which the new system went into operation, little confusion was discernible in the larger San Francisco stores . . .

Although actual paying and collection of the tax went smoothly, the merchant-collectors were confronted by scores of puzzling situations. All day long, they flooded the Chamber of Commerce and the local office of the State Board of Equalization with queries concerning the tax . . .

(A) fertile case for questions was the sale below 14 cents. Dispatches from Sacramento declared that the Equalization Board was deluged with queries from merchants wondering how to square up a large volume of such sales - tax exempt under a voluntary agreement - with the total volume of sales, the actual basis (upon which) the 2½ per cent levy must be computed.

To all such questions officials replied:

"We don't care how you pass on the tax. That is your problem. We are interested only in 2½ per cent on the gross, and in the fact that this somehow is passed along to the consumer. Above all, remember, you can't tell anybody you are absorbing the tax because such a statement would violate the law." . . .

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### **PROSECUTION IN VIEW FOR SALES TAX PROFITEERS**

San Francisco Examiner August 9, 1933

Complaints that some California merchants are profiteering under the sales tax, by charging consumers more than the legal 2½ per cent levy, brought the prompt threat of prosecution yesterday by members of the State Board of Equalization in Sacramento.

"Information has reached me," declared Prof. Roger Traynor, chief of the sales tax division, "that a number of merchants are collecting a one cent tax on articles retailing for less than 15 cents, which is tantamount to an 8 per cent tax." . . .



"We are cognizant that some merchants are profiteering on the State tax," Traynor said, "and we have the power to prosecute. One of the first duties given our field representatives will be to ferret out these flagrant violations of the law and put a stop to the practice . . ."

Under the direction of Barnett Sheehan, San Francisco administrator, a flying squadron of eight men began a circuit of the city's retail establishments distributing licenses.

Sheehan received tacit sanction from Sacramento for a plan suggested by a group of Mission District merchants. Struggling with the necessity of collecting taxes on small purchases, they proposed issuance of tax cards, to be sold for 10 cents each. As the holder of the card made purchases, the amount would be punched in the card as meal tickets are punched. Each card would represent \$4 worth of sales.

## **TAX STAMP TO EQUALIZE NEW LEVY PROPOSED**

San Francisco Examiner August 10, 1933

From the spacious offices of the State capitol to the teeming alleys of San Francisco's Chinatown, the campaign to make the State sales tax "fool-proof" ranged yesterday.

At Sacramento, the State Board of Equalization announced it is studying a tax stamp plan which will assure exact collections of the 2½ per cent tax down to a minute fraction of a cent.

The plan is held the only equitable solution of the problem of 5-and-10-cent items, and is designed to save consumers from paying one whole cent as the tax on a 15-cent purchase.

Meanwhile, in Chinatown, the Chinese-American Citizens' Alliance conducted an educational campaign. Simplified versions of the sales tax law were translated into Chinese by Attorney Kenneth Fong, executive secretary of the organization, and posted in all Chinatown shops.

"The tax is easier for Chinese to understand than for other citizens, perhaps," Fong explained, "because there is a very similar tax in China."

Under the State Board's plan, the State will sell books of one-eighth cent stamps to citizens. One-eighth of a cent is the exact tax on a five cent purchase.

On all purchases from 5 to 15 cents, one stamp for each five cents would be detached from the book by the retailer. On purchases over 40 cents and under 80 cents, the buyer would pay 1 cent plus the requisite number of stamps, and so on.

Each quarter, retailers would remit the stamps to the Board of Equalization in partial payment of the sales tax, the balance being made up in money. The stamps would probably be sold in books of two hundred, costing 25 cents. Retail shops and certain public offices selected by the board would sell the stamps.

In Fong's offices at 1044 Stockton Street yesterday, Miss Ada Look displayed the stamps affixed to the bill for a dress imported from China, in accordance with the system of sales tax collection there.

The tax stamp plan was approved in theory by Prof. Roger Traynor, chief of the sales tax division, and Deputy State Attorney General H. H. Linney after an all-day conference on sales tax problems here yesterday.

They advocated a "wider adoption" of the stamp books already sold by some five-and-ten cent stores.

**STATE TO ACT ON SALES TAX PROFITEERING**San Francisco Examiner August 12, 1933

Answering criticism directed at the administration of the new 2½ per cent retail sales tax, members of the State Board of Equalization said today (Aug. 11. - T.D.) they can and will take steps to prevent profiteering and that they suggest a scrip medium to cover the tax in low price brackets . . .

Members of the State board considered the problem today and then issued a statement saying "it is becoming evident that through the failure of retail merchants to cooperate 100 per cent on the break-down system, whereby the tax is not collected on sales under 14 cents, the public is being imposed upon.

"The reason for this," the board stated, "is that some merchants are adding a tax of 1 cent to 5 and 10-cent sales, which makes the sales tax 20 or 10 percent, respectively. This can only be considered as profiteering because the State collects but 2½ per cent of such a sale."

The board offered for consideration of the public issuance of stamp books, costing 25 cents each, containing 200 stamps of 1/8-cent denomination. Whenever a 5-cent sale is made the customer would give the merchant one stamp. The stamps would be used on all sales up to and including 39 cents. A 40-cent sale would take a penny for tax and sales between 40 and 80 cents would take a 1-cent tax plus stamps to cover the fractions involved, 80 cents, a 2-cent tax, et cetera.

The scrip or coupon idea was received favorably by representatives of the State Chamber of Commerce when they discussed it with Board of Equalization members here Thursday. The board wants to get public reaction to the plan before putting it into action. . .

**BOARD TO IRON OUT SALES TAX**San Francisco Examiner August 16, 1933

A new attempt to correct reported inequalities in the collection of the 2½ per cent State sales tax was made by the Board of Equalization at an executive meeting in Sacramento today (Aug. 15. -T.D.).

No definite action was taken, but Board members declared they were convinced some method should be provided for collection of the tax in units of less than one cent. At present retailers begin collecting on sales of 15 cents, but a one-cent tax on a 15-cent purchase, it was pointed out, actually is more than 6 per cent.

Retailers pay 2½ per cent tax on their gross volume of sales. Many complaints have been received that certain retailers are using the tax to overcharge their customers. A "breakdown" which would permit collection from the customer of the exact amount of the tax on each sale would assure equity, the Board decided today.

All tentative methods discussed involve issuance of some sort of token in denominations of one-eighth of one cent - the amount of tax on the five-cent sale. The Board discussed a stamp-tax, under which the small-denomination stamps would be placed on the articles sold or the cash-register receipt therefor, a coupon-book plan, or a metal token.

One of the difficulties is avoiding the issuance of anything which could be used for money, a violation of the Federal Constitution.

**SALES TAX MAY FORCE ISSUE OF NEW COIN**San Francisco Chronicle August 18, 1933

The Federal Government may be asked to issue coins of smaller denominations than 1 cent in order to make it possible to collect the State sales tax on very small purchases, Roger J. Traynor, director of the sales tax division, revealed at Sacramento yesterday.

Unless the State Board of Equalization makes this request, and it is granted, some other method, such as printed scrip or stamps, may be used to clarify the many problems of tax collection, according to Fred E. Stewart, member of the board. . .

### **STATE WON'T ISSUE SALES TAX COUPONS**

San Francisco Chronicle August 24, 1933

The State Board of Equalization announced definitely today (Aug. 23. -T.D.) it would not issue stamps, tokens or coupons for fractions of a cent, as proposed in administration of the 2½ per cent sales tax law.

The board stated that merchants can, if they wish, issue "house money" in fractions of a cent to facilitate collection of a tax on small purchases.

In announcing the decision the board flatly declared collection of the penny tax on 5 and 10-cent sales "is entirely beyond justification," and that "such profiteering and chiseling under the guise of taxation will be stamped out at all costs."

The board stated that collection of a penny tax on items less than 15 cents is "frowned upon" as unjustifiable and in violation of the letter and spirit of the law.

"The board has no objections whatever to any system which the merchants may work out on small sales," the board stated, "providing the total tax collected is not more than 2½ per cent as required by law. . ."

### **SALES TAX TOKENS TO BE COINED FOR USE BY MERCHANTS**

San Francisco Examiner September 14, 1933

The State Board of Equalization today (Sept. 13. -T.D.) announced it had reached an agreement with merchants of the State providing:

1 - That the Board will coin a new kind of money, called "merchant money" of one-eighth cent denomination, to be used in collecting the 2½ per cent retail sales tax.

2 - That the merchants will repay the State for the cost of coinage and distribution of the new "money."

3 - That the merchants will "not incite agitation against the tax nor use their position as collectors of the tax to attempt to undermine or repeal it."

The agreement was announced by the Board as a result of an all-day conference with the Board here yesterday participated in by more than 100 representatives of merchants' organizations from all parts of California.

The design for the "merchant money" will be submitted to the Board by the merchants. It is planned to cast the coins in some metal cheap enough to approximate their value, but rare enough to discourage counterfeiting. The Board estimated that the new money would be ready in from two weeks to a month.

The coins will not bear the name of the State of California, nor its great seal, since the Federal constitution reserves to the Federal government the exclusive power of coinage. It will be strictly "merchant money" and have no guaranteed exchange value. Each one-eighth cent coin will pay the sales tax on a five-cent purchase.

A State revolving fund will be set up to provide for the coinage, but the cost must be refunded to the State by the merchants at the end of the year.

The meeting yesterday was called to protest the "one price" plan for collecting the tax. Merchant organizations represented were unanimous in their opposition to the plan, which called for the inclusion of the amount of the tax in the sales price quoted for merchandise.

After an open meeting, two executive conferences were held at which time the merchants finally put forward their request for a token system, explaining that numerous inequalities resulted from the present "breakdown" system of collecting the tax on odd-priced sales . . .

The Board issued the following statement:

"The Board has agreed to assist merchants in issuance of 'merchant tokens' in denominations of one-eighth of a cent. The State will supervise issuance of these tokens, advancing to merchants funds necessary for coinage of tokens. These funds to be repaid by merchants.

"Tokens will not carry the name of the State of California, nor the Great Seal of California, nor will they be backed by the credit of the State. In effect, they will be 'merchant money,' issued under State supervision merely for sake of convenience and uniformity.

"When tokens are available, the Board will then insist on complete abandonment of the 'breakdown system' and will prohibit collection by any merchant of more than the exact tax (at least within one-eighth of a cent) on any sales.

"This, we believe, will be a guarantee of fair competition as between merchants, and a safeguard to the public against excessive and unjust taxation.

"The Board has been assured by merchants that they will not incite agitation against the tax, nor use their position as collectors of the tax to attempt to undermine or repeal it."

R. P. Connally of The Emporium has been commissioned by the merchants' organizations to confer with authorities at the San Francisco Mint regarding types of metal, dies, cost of production, etc.

He is seeking a metal of different color from cents or dimes which will not be confused with street car tokens. The coin probably will say "Good for California State sales tax on 5 cent purchase."

#### **STATE SALES TAX TOKENS TO BE ISSUED**

San Francisco Chronicle September 14, 1933

The State Board of Equalization and the retail merchants of the State reached an accord today (Sept. 13. -T.D.) by which the board will supervise the issuance of tokens of 1/8 of a cent in value by merchants which will be used by consumers in the payment of the State sales tax.

The agreement came after a gaeneral meeting of the leading retail merchant associations with the board, followed by committee conferences that lasted most of the night and the greater part of today.

R. P. Connally, prominent San Francisco merchant, was empowered by the board to arrange with the San Francisco Mint for the coinage of the tokens, which will be about the size of the average street car token and will bear the inscription "Good for sales tax on a 5-cent purchase."

The tokens will be handled by the banks, who will furnish them to the retailers. The consumer will get them when he makes his first purchase after the tokens are available by paying 1 cent on a 5-cent purchase and receiving seven tokens in return.

The State board announced it would not assume authority for the tokens and that merchants are to redeem them on demand. The color of the tokens and the metal to be used in them is still to be decided. . .

#### **OFFICIALS MAP DESIGN FOR TAX TOKENS**

San Francisco Chronicle September 20, 1933

The design for "merchant money," to be used as tokens in the payment of the sales tax in amount less than 1 cent, was tentatively approved here today.

It will be made of aluminum, midway between a nickel and quarter in size and octagonal in shape. On the face will appear the words:

"Good for tax on a 5-cent purchase."

On the reverse side will be the words:

"Not redeemable in cash or trade."

Officials of the State Board of Equalization said the token will be unlike any other coin or token in circulation, cannot be confused with money or other tokens in use, and cannot be used in slot machines or other vending devices.

The token will represent 1/8 cent in sales tax, the amount chargeable on each 5-cent purchase. Eight of these tokens may be purchased for a penny. A person making a 10-cent purchase, for example, would give two tokens as the tax. A 35-cent purchase would require seven tokens. For a 40-cent purchase a person would pay a penny, and for a 50-cent purchase a penny and two tokens.

Representatives of retail merchant groups conferring with the board were in agreement that the token plan would lead to the collection of the exact amount of the tax due, thus ending profiteering and unfair competition.

Comprising the merchants' committee are R. P. Connally, San Francisco; R. L. Combs, Los Angeles; H. B. Galbraith, Long Beach; A. M. Baugar, Los Angeles; and Dennis Donohoe, San Francisco.

This group will confer in San Francisco in three or four days with Roger J. Traynor, chief of the State Division of Sales Tax, on the precise design of the tokens and make arrangement for its issue to the merchants.

# Mining for Tax Tokens

Tom Holifield L-327

Over a year ago, I decided to trade some of my duplicate world currency for tax tokens. I placed an ad to run for a year in Restrike. After getting only limited results for some months, I placed another ad offering to "buy" tokens, again with limited results.

After buying only a few dozen tokens over many weeks, I decided to expand. I placed the ad in Coin World and Numismatic News, and then in several local "Shopper's Guides" that you see in supermarkets. The latter ads were placed in several different areas of the country.

All of these ads brought results, some more than others. I was able to buy more "junk tokens" than I will ever need, and I sure met some very interesting characters as I "shopped" around the country. One old gentleman in Texas sent me a box of food stamp tokens all wrapped and sorted individually. I didn't have the heart to send them back and explain what a sales tax token is. Another fellow in Missouri wrote to say that he had a box of MO zinc tokens that had been stored in his basement for about 30 years in conditions less than optimal, I suppose. He asked me to quote him a price per pound "as he could not separate and count them." Seems he had about 80 lbs. Needless to say, I didn't want them.

And George Hosek (R-372) responded that he didn't have any tokens for sale but knew of others who did. Thanks to George, his notes to various people have done more good than all the ads together. I have so many tokens now that it will take weeks to sort them out.

I have learned a few lessons from all of this. There are "tax tokens" scattered the length and breadth of our nation. There are people out there who don't even know that tax tokens exist or what a tax token is. Other questions unanswered include availability (rarity of certain tokens), pricing (which token is worth how much), and are there any people out there who are really concerned about STTs? Results of my little survey remain inconclusive.

By the way, I still have the duplicate world banknotes. Seems no one wanted to trade for them.

# 18 Washington # 123,124,125

Merlin K. Malehorn (L-279)

These tokens are among the many Tenino wooden sales tax tokens. They are not cataloged in Jerry Schimmel's State-Issued catalog because they were locally-issued. Chits catalogs them as:

Obv. REDEEMABLE / For Sales Tax / 1-5th Cent /  
Thurston County / Independent / TENINO, WASH.  
Rev. (donkey walking r.)

123 25 mm. x 25 mm. GREEN PRINTING ON WOOD

-----  
Obv. REDEEMABLE / For Sales Tax / 1-5th Cent /  
Thurston County / Independent / TENINO, WASH.  
Rev. (donkey walking l.)

124 25 mm. x 25 mm. GREEN PRINTING ON WOOD

We know that Don Major, who owned the Thurston County Independent, printed wooden tokens for whatever business ordered them, sometimes more than once. He didn't worry about standardization other than the basic legend. He set up what had been ordered each time it was printed. He printed a lot of tokens for his own business, the Independent. Therefore, we might expect that the legends on the various Thurston County Independent tokens would vary.

In the cases of several other Tenino tokens, Chits not only identifies types but also indicates some varieties on the basis of the size of the letters in a line or the length of the line or some other characteristic. However, nothing has been reported for #123 or #124 as far as I know.

These tokens are among the more common of the Teninos, so I've accumulated several of each. Since we want the new catalog—if and when we ever get it done—to include as much information as possible about major varieties, I undertook an examination of these tokens in my possession, using a 20X magnifier. I concentrated on determining whether the alignments of the lines were the same in all cases. To do so, I looked at the top three lines (B in REDEEMABLE, T in TAX, n in cent) to see how they lined up with each other vertically. I did the same with the bottom three lines (n in County, t in Independent, S in WASH). Then I checked the top three against the bottom three. Because there has been occasional comment about the thickness of the wood being a variety, I also measured the thickness of each token using a .1 mm. vernier caliper.

I expected there would be some unreported "typeset" varieties of both tokens. I found eight for #123 and seven for #124. The sketches of them are reprinted on the following page for those of you who want to sort out any you have. I've drawn a few light lines here and there to help the process.

I also compared the #123 typesetting varieties with the #124 varieties, on the chance that Don had kept a plate and just put a different donkey on the reverse. As you can see by a comparison of the sketches, there are a few that are pretty close to the same, but several in each case that are different.



Are these all there are for #123 and #124? I doubt it. They were set by hand. Assuming some sort of plate size, there would almost have to be at least one more for #124 because I've found only seven for it and eight for #123. But we also have information that they may have been printed in strips of five or perhaps cards of ten, which suggests that there should be at least ten varieties for each.

Do other Tenino tokens have this many varieties? We don't know. My guess would be that there are quite a few typesetting varieties, perhaps either five or ten, for most tokens. It's impossible to tell whether there are varieties when you have only one of the tokens, or so few that there might not be any varieties in what you have. Unfortunately, no one that I know of has a large enough hoard of them that we can examine all of them and get some sort of idea. What I'd really like to do is borrow from every member who will loan them to me, all at the same time, all his or her Tenino tokens. Then I could do some comparisons and see what we can discover on the basis of a larger inventory. That's a lot of trouble for everyone and a lot of work for me, to tell the truth, but really should be done. So, if you want to loan me your Tenino tokens, I'll make some comparisons and see if we can identify any more Tenino varieties. Drop me a line and tell me what you have, if you are interested in participating in such a group effort. After I hear from some of you, I'll try to set up a specific date when everyone can send them, so I can compare all.

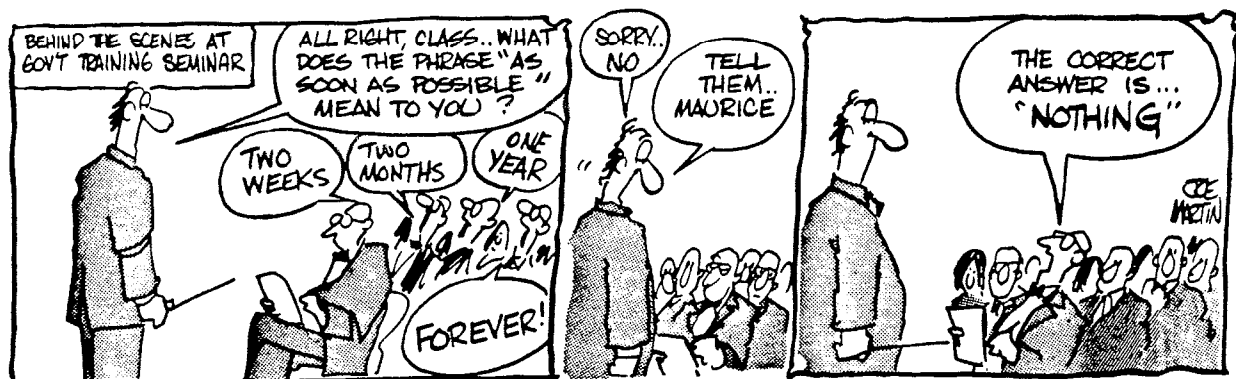
#### WASHINGTON #125

This is the Tenino E. E. Walker token. It is cataloged in Chits as:

Obv. REDEEMABLE / For Sales Tax / 1-5th Cent / E. E.  
WALKER / Watkins Dealer / TENINO, WASH.  
Rev. blank

125 25 mm. x 25 mm. BLUE-GREEN PRINTING ON WOOD  
(Note: Di Bella reported printing size varieties  
which have not been confirmed.)

I have recently had an opportunity to examine thirteen of these tokens. On a separate sheet, I have reprinted blowups (300%) of four of them. I thought you might want to try your eyes on these things and see if you think there are any varieties. Maybe there are, maybe there aren't. You might start by comparing the lineups of the Sa in Sales with the h in 5th on each of the tokens. Then you might compare the lineups of the ax in Tax, t in Cent, and E in WALKER. I've also provided a sheet for you to send back to me to let me know whether you think there are varieties or not.





# OH: Sales Tax Receipt Designs

21

Merlin K. Malehorn (L-279)

In ATTS Newsletter Vol. 2 No. 5 (Nov. - Dec. 1972), Jerry Schimmel provided illustrations and descriptions of **TYPES** of Ohio Prepaid Receipts. (One of the illustrations was incorrect; a corrected illustration was sent along with the next newsletter.)

In Chits, Chiselers and Funny Money, Pfefferkorn and Schimmel provided illustrations and descriptions of **DESIGNS** of State Issued Tax Receipts. The illustrations and designs are the same as in Schimmel's article, but the numbering is somewhat different. These illustrations are reproduced below, with part of the descriptive information. Note that **TYPE C** covers **DESIGNS** #3 and #4, and **TYPE E** is not covered by a **DESIGN**.

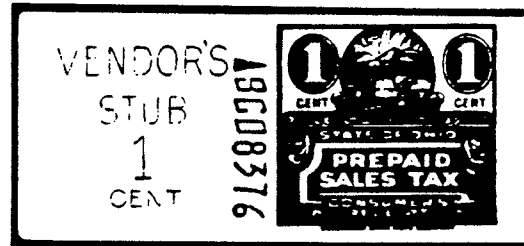


Type A: Monocolor ink; no control letter or serial number; buff paper.

Design #1: All printing the same color; 1935 Columbian design.

Type B: Same design as Type A, but bicolor ink; control letters and serial numbers; orange, white, or gray paper.

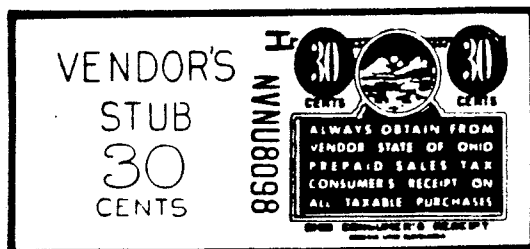
Design #2: Same as Design #1, but bicolor ink; 1936 Columbian design.



Type C: Bicolor ink; control letters and serial numbers; landscape in American printing is different from the other printings; orange, yellow, blue or gray paper.

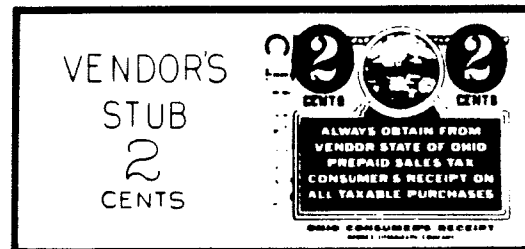
Design #3: Bicolor ink; short rays and no sun in seal; 1939 American design.

Design #4: Bicolor ink; sun's rays are longer; 1939 Columbian design.



Type D: Bicolor ink; control letters and serial numbers; sun and rays in state seal; paper color not mentioned.

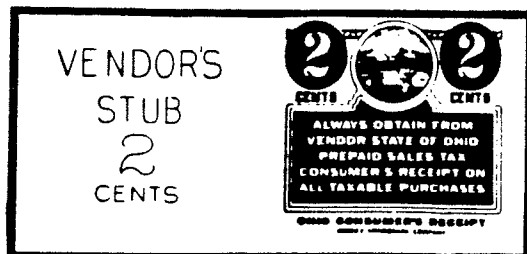
Design #5: Two colors; sun in seal; 1952 Columbian design.



Type F: Bicolor ink; no sun visible in state seal; control letters and serial numbers; paper color not mentioned.

Design #6: Bicolor ink; no sun in seal; 1954 Merrick design.

Type E: Same as Type D, but monochrome ink; no control letters or serial numbers; paper color not mentioned.



Type G: Same as Type F, but monocolored ink; no control letters or serial numbers; pastel green or pastel blue paper.

Design #7: Monocolored printing; no sun in seal; 1959 Merrick design.



Type H: Monocolored ink; half size; no control letters or serial numbers; pastel green or pastel blue paper.

Design #8: Half-size; 1961 Reserve design.

If consideration is given to the variations in the nature of the serial number and control letter assigned, as well as whether they are monocolored or bicolored, there are several varieties that are not precisely described in either Schimmel's or Chits' list. They can be arranged in the order of issuance, essentially in the order of the listings by Bloom and Hubbard in the State Revenue Newsletter in several articles from 1966 to 1969. This results in sixteen designs. They are illustrated and described below. The Schimmel **TYPES** and Chits **DESIGNS** are included. I call these OH-D6, OH-D7, OH-D8, etc. (I use OH-D1 through OH-D5 for the designs of the punchcards issued by the state.)



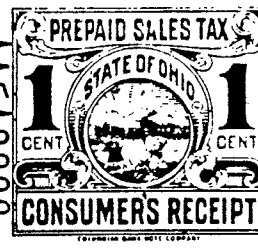
OH-D6: Monocolored ink; no control letter or serial number (Type A, Design #1) (Columbian, Reserve, Simpson, Strobridge, Superior)



OH-D7: Bicolored ink; no control letter or serial number (Type B, Design #2) (Columbian, Superior, Reserve)



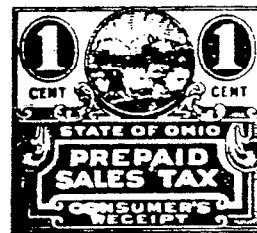
OH-D8: Bicolored ink; no control letter; serial number is four marks or letters followed by four digits (Type B, Design #2) (Columbian)



OH-D9: Bicolored ink; control letter; serial number is four marks or letters followed by four digits (Type B, Design #2) (Reserve)

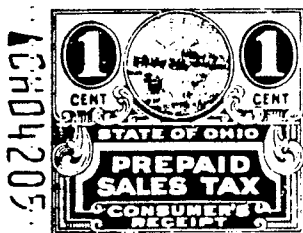


VENDOR'S  
STUB  
1  
CENT



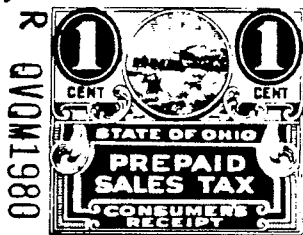
OH-D10: Bicolored ink; no control letter or serial number (no Type, Design #4) (Columbian)

VENDOR'S  
STUB  
1  
CENT



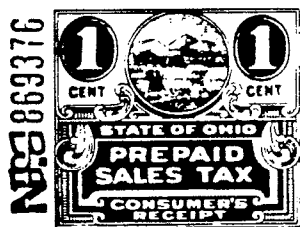
OH-D11: Bicolor ink; no control letter; serial number is four marks or letters followed by four digits (Type C, Design #4) (Columbian)

VENDOR'S  
STUB  
1  
CENT



OH-D13: Bicolor ink; control letter; serial number is four marks or letters followed by four digits (Type C, Design #4) (Reserve, Merrick)

VENDOR'S  
STUB  
1  
CENT



OH-D15: Bicolor ink; serial number is "No." followed by six digits reading up; two control letters at bottom (Type C, Design #4) (Columbian)

VENDOR'S  
STUB  
2  
CENTS



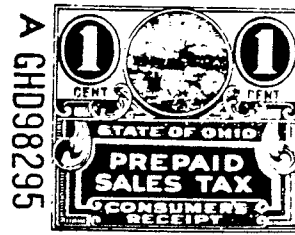
OH-D17: Bicolor ink; control letter; serial number four marks or letters and four digits (Type D, Design #5) (Reserve)

VENDOR'S  
STUB  
1  
CENT



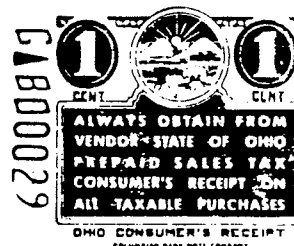
OH-D12: Bicolor ink; serial number seven digits followed by control letter (Type C, Design #3) (American)

VENDOR'S  
STUB  
1  
CENT



OH-D14: Bicolor ink; control letter; serial number is three marks or letters followed by five digits (Type C, Design #4) (Merrick)

VENDOR'S  
STUB  
1  
CENT



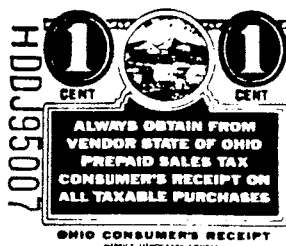
OH-D16: Bicolor ink; no control letter; serial number four marks or letters and four digits (Type D, Design #5) (Columbian)

VENDOR'S  
STUB  
1  
CENT



OH-D18: Monocolor ink; no control letter or serial number (Type E, no Design #) (Reserve)

VENDOR'S  
STUB  
1  
CENT



OH-D19: Bicolor ink; control letter; serial number three marks or letters and five digits (Type F, Design #6) (Merrick)

VENDOR'S  
STUB  
1  
CENT



OH-D20: Monocolor ink; no control letter or serial number (Type G, Design #7) (Merrick)

VENDOR'S  
STUB  
1  
CENT



OH-D21: Monocolor ink; no control letter or serial number; half size (Type H, Design #8) (Reserve)

Now let's see how these line up with Schimmel's Types and Chits Designs. The table below puts it all together. As you can see, this spreads them out a little and results in some rearrangement of the Schimmel and Chits lists. What it also discloses, particularly if you also look at the serial number structure, is that in some cases each printer used his own system of numbering. Of course, the State of Ohio may have wanted it that way, but I've seen no written evidence of that.

<u>OH-</u>	<u>Schimmel</u>	<u>Chits</u>	<u>Ink</u>	<u>Printers</u>
D6	A	#1	one	Columbian, Reserve, Simpson, Strobridge, Superior
D7	B	#2	two	Columbian, Superior, Reserve
D8	"	"	"	Columbian
D9	"	"	"	Reserve
D10	none	#4	"	Columbian
D11	C	"	"	"
D12	"	#3	"	American
D13	"	#4	"	Reserve, Merrick
D14	"	"	"	Merrick
D15	"	"	"	Columbian
D16	D	#5	"	"
D17	"	"	"	Reserve
D18	E	none	one	"
D19	F	#6	two	Merrick
D20	G	#7	one	"
D21	H	#8	"	Reserve

Tim Davenport sent this in. It is from the Seattle News Tribune of January 30, 1989. As you can tell, this columnist had a bit of fun recounting the "old days" of sales tax tokens.

## Tokens made taxes . . . fun (?)

**LYMPIA** — The folks at the Washington State Revenue Department have caught the centennial spirit, and the rest of us are indebted to them.

And I don't mean indebted to them in the usual way.

This year, we owe them a debt of gratitude, in addition to half of everything we own.

Because of the clever way in which they're celebrating our state's 100th birthday, we can all learn a history lesson from Washington's tax bogeymen.

For example, I learned that paying taxes isn't fun anymore.

It's always the same old story. You go down to the shoe store and pick out a pair of loafers, and you hand the clerk \$50. And the clerk says: "Thank you. That takes care of the sales tax. Now, would you like to charge the shoes?"

What a drag.

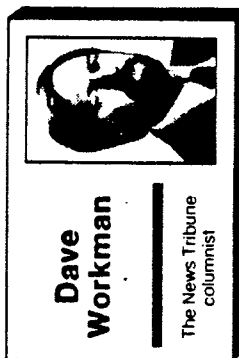
But it didn't used to be this way. Back in the good old days, paying your sales tax was kind of like child's play.

You could even use play money.

I kid you not. From 1935 to 1951, as some of our citizens remember, the State of Washington sold tax tokens — made of aluminum, or paper, or fiber or plastic. And these tokens were used to pay the tax on small purchases.

You heard me — **SMALL** purchases. In the Great Depression, there was such a thing.

At first, the tax tokens were worth a fifth of a cent each.



Later, they were worth the princely sum of one-third of a cent.

Personally, I can't fathom a fifth of a cent because my brain doesn't compute that small.

But in the '30s and '40s, you could actually go to a dime store and buy something for a dime. And the state made sure it collected a fraction of a penny on each 10-cent purchase — which is why the revenue officers sold 185 million tokens over a 16-year period.

Today, in our centennial year, tax tokens are back — in a commemorative sort of way.

The Revenue Department, Washington's equivalent of the Internal Revenue Service, is distributing 125,000 of them to schoolchildren — as a "nostalgic reminder of bygone days," says Revenue Director Bill Wilkerson, but also as "a valuable educational tool to teach students and other residents about Washington's tax structure."

One of these commemorative tokens arrived on my desk, and it's a cute little thing — round and shiny, and slightly larger than a nickel.

Sending those things out was a PR triumph.

It's hard to throw away something that looks like money — even if it's just a publicity gimmick. So the shiny little bugger just sits there staring back at you, until you start wondering about it.

And that's how I met Marlene Bostrom, a public affairs specialist for the Revenue Department who has been collecting information on tax tokens for years.

From her, I learned the long and colorful role that they played in Washington history.

Back in the '30s, the citizens of our fair state didn't have two nickels to rub together because of the Depression, and the state's property tax collections went down the tubes.

In desperation, the Legislature created the tax structure that we have today — a sales tax, plus business and occupation taxes to supplement the old property tax.

And the tax tokens were born so the state could collect its share on every purchase, no matter how puny.

At first, the tokens caused a lot of griping and grumbling.

A headline in the Seattle Star said the taxpayers were being "token for a ride." Groan.

And because the aluminum tokens had doughnut-style holes in the center, the Star called them "millstones around the little fellows' necks."

The Star was so smart it went

out of business.

But those itty-bitty millstones became so popular that people griped when the state turned to fiber tokens, and then plastic, during the World War II aluminum shortages.

Those aluminum tokens were hot little items.

People used them as poker chips, washers, fishing tackle, decorations and bull's-eyes for target practice.

Says Marlene Bostrom, "The high school crowd of the '40s strung them on their shoe laces, to the dismay of their parents, and on the drawstrings of the popular rain slickers worn in that era."

What a bunch of juvenile delinquents.

And one state official even rebuilt a 1947 Plymouth with aluminum tokens.

"He used them in all sorts of places in the engine to make things fit together better," Bostrom says.

Taxation has definitely gone downhill. I ask you — when was the last time the tax man helped you rebuild a car?

Maybe we should bring tax

tokens back. In fact, I'm so impressed that I got some from a coin store that sells 'em two for a nickel.

You never know when I'll need to rebuild a microcomputer or something.

— — —  
*Dave Workman's column appears Mondays, Wednesdays and Fridays.*

# Organizational Report

American Tax Token Society  
Secretary and Treasurer's Report

First Quarter, 1989

## FINANCIAL REPORT

Previous Balance		\$2843.04
Credits:		
	Dues Payments Received	245.00
	Publications Sold	112.25
	Donations to ATTS	26.00
	Interest	34.49
	Misc.	31.40
Debits:		
	Newsletter Costs, #64 and supplement	139.38
	Secretarial Postage	6.45
	Checks (U.S. Bank)	8.75
	1988 Federal Tax	31.00
New Balance		\$3106.60

Dissatisfied with our first Washington bank, a switch was made to Seattle First. An interest-bearing checking account with a \$1000 minimum balance was started, with other funds in a savings account at a slightly higher interest rate. The \$3106.60 balance above is dispersed as follows:

Checking Balance	\$1060.62
Savings Balance	\$2045.98

## NEW MEMBER

R-425 Bill Freeman, P.O. Box 1492, LaGrande, OR 97850.

## CHANGE OF ADDRESS

R-417 Billy Manning, 260 N. Denton Road, Cedar Heights Apt. 120, Dothan, AL 36303

Thank you very much to all the members who made additional donations to ATTS when they paid annual dues. The article on the California sales tax took \$31.00 of xerox copies, for example, in addition to a lot of hard work. It's good to be able to reimburse such costs.

Would anyone like to tackle the job of getting ATTS into non-profit status with the IRS? It's silly to have to pay taxes every year.



# ATTS NEWSLETTER

## JUL - SEP 1989

66

ATTS Editorial Office  
6837 Murray Lane  
Annandale, VA 22003

ATTS Business Office  
5150 NW Shasta  
Corvallis, OR 97330

Congratulations to Ken Hallenbeck on his election as President of the American Numismatic Association!!

In the last issue, an article "California 1933" failed to recognize that Jerry Schimmel had prepared the original chronologies in the early 70s. The newspaper articles that I had reprinted in two previous issues of the newsletter, and that were used as the source of the "California 1933" article, were provided by Don Barsi by using Jerry's chronologies to search for them.

When the Newsletter is printed, I don't always get good copy. Pages get out of order, the page is printed crooked, or other bad things happen. I try to screen every copy before it is mailed, but sometimes I miss something. That happened to at least one member this last newsletter. Fortunately, he asked for another copy, which I was glad to supply. The same applies to everyone—if you get a fouled up copy, let me know and I'll send a replacement.

... The Editor

## Advertisements

### Sales Tax Tokens PRICES

Market updates on State and Illinois Issues, auction prices on others. 12pp. \$2.00. Discounts for multiples. Jerry Schimmel, Box 40888, San Francisco CA 94140

WANTED—Indiana tokens, Chits IN#1 and IN#2. Bob Kelley, 2689 Cliff, North Bend, OH 45052.

The catalog is coming, honest—but there is still research remaining to be done. Want to help? Contact Merlin Malehorn or Tim Davenport for an update on the state in which you are interested in doing research.

WANTED—Chits AL#19, AL#20, AZ#6, AZ#8, MS#11, WA#19, WA#20. Tim White, 16702 Third Street N., Independence, MO 64056.

Give me your tired, your poor, your free want ad for the next issue. 35 words are yours for the price of a postage stamp. Ads to: ATTS Business Office, 5150 NW Shasta, Corvallis, OR 97330.

I don't suppose anyone has any super-cheap Russian or Soviet paper money they want to sell me. . . Tim Davenport, 5150 NW Shasta, Corvallis, OR 97330.

FOR SALE: New (and only) catalog of Ohio sales tax receipt #RE1 (Hubbard's R5) scratch marks. 160 now known. Pictures. Spiral bound 8½ x 11. \$4.00 postpaid. Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003.

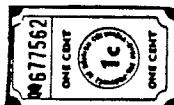
## Prices Realized

Schimmel Auction #19 closing June 11, 1989

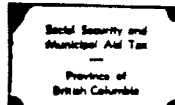
**Sales Tax Tokens**  
(Chits and Chislers nos. used)  
26. **BOOK: Chits, Chislers and Funny Money** one nice copy, 73.00  
apparently little used. (MB\$45 - I paid almost that much to get it. Shipping not included in sale price.)  
27. (IL#107 - Canton) 1/4c Pfister sq cdbd 24x24 F+ (one of the tough ones.) (\$60) 138.00



\*27



\*29 & 30



28. (IL#9) Arcola Adv Club F; (WA#51) Stevenson Unc, two cdbds (\$6) 10.00

29. **CANADA: Province of British Columbia 1c Tax Paid etc. Paper** 15.00  
26x42 EF (\$15) (See ATTS Nsltr)  
30. Same VF (\$14) 10.00  
31. (WA#101b) L.A. McLain (4th line 21mm) purple prt on wood Unc (\$25) 25.00  
32. (WA#109?) Tenino Cash Market red-orange prt on wood Unc (\$60) 78.00  
33. (WA#116) Thurston County Independent (no town name, bare bust) green & red on wood (\$15) 25.00  
34. (WA#119b) similar, hatted bust, no period after WASH Unc (\$18) 11.00  
35. (WA#122) similar, bare bust, town name. Unc (\$15) 11.00  
36. **State Issues** 24 pcs mixed, circulated, 16 diff, 10 states. (\$5) 7.00

Alpert Mail Bid Sale #33 closing June 16, 1989

2826. 164 assorted state sales tax tokens 15.60  
3168. 75 assorted state sales tax tokens. 6.76

3169. 74 pieces of low value exnumia: president coins, transit, wood 5¢, amusement, misc. tokens & medals. (Est. \$7½-10) 5.10

For those who are interested in OH sales tax receipts, here are a couple price lists recently received:

The 1871 Shop, Drawer E, South Lyon, MI 48178, Sale #B-4. The B numbers are the lot numbers and the numbers on some of the lots are Bloom/Hubbard. Underneath I've identified what I think is the Chits number of each lot.

OHIO SALES TAX COUPONS (Design type in brackets)

All are COMPLETE TWO PART VENDOR/CONSUMER PAIRS

Issues printed by: COLUMBIAN BANK NOTE COMPANY

B4998-\*\*-1935 (A) 1 cent green on yellow, #C6, P ..... .25  
B4999-\*\*-1936 (A) 30 cent olive & lilac on white, #C25, P ..... 3.50  
B5000-\*\*-1939 (A) 1 cent blue & red on gray safty, #C26, P ..... .50



Issues printed by RESERVE LITHOGRAPHING COMPANY

B5001--1936 (A) 15 cent orange & green on gray safty, #R18, F.....	.75
B5002--1936 (A) 1 cent blue & red on gray safty, #R20a (serial prefix letter "R") F .....	.50
B5003--same-#R20c (serial prefix letter "T") F .....	.50
B5004--same-#R20h (serial prefix letter "Y") F .....	.50
B5005--C.1950's (C) 30 cent red & blue on green safty, F ....	.50
B5006--C.1950's (C) 60 cent blue & red on green safty, F .....	.50
B5007--C.1950's (C) \$1.50 lilac & green on green safty, F .....	1.00
B5008--C.1950's (C) \$3.00 red & black on green safty, F .....	2.00

B4998	CL 2	B5004	RE 12
B4999	CL 25	B5005	RE 56
B5000	CL 26	B5006	RE 57
B5001	RE 18	B5007	RE 58
B5002	RE 12	B5008	RE 59
B5003	RE 12		

Barry L. Porter, 107 Southburn Drive, Hendersonville, TN 37075-3012, The State Revenuer, Jul/Aug 1989. The alphanumerics at the left are lot numbers, including the Bloom/Hubbard numbers. Again, I've identified what I believe are the Chits numbers for the lots.

Sales (attached pairs)

Columbian Bank Note Company

OHSC1-5 1934 1¢ - \$3	50.00
OHSC49 1948 1¢ brn & grn, red "B"	.30
Grn "E"	.50
Grn "F"	.30
Grn "I"	.50
OHSC51 1948 3¢ lilac & grn, red "D"	.50

Merrick Lithograph Company

OHSM31 1954? 1¢ brn & grn, grn "I"	.30
OHSM43 1954? 6¢ red & blue, blue "D"	1.25
OHSM44 1954? 9¢ blue & red, red "A"	1.00
OHSM45 1954? 12¢ grn & org, org "A"	1.25
OHSM46 1954? 15¢ org & grn, grn "B"	1.00
OHSM48 1959? 60¢ blue & red, red "C"	1.50

Reserve Litho Cleveland, O.

OHSR20a 1936 1¢ blue & red, red "A"	.45
OHSR20c 1936 1¢ blue & red, red "T"	.30
OHSR20d 1936 1¢ blue & red, red "U"	.30
OHSR20g 1936 1¢ blue & red, red "X"	.30
OHSR32 1939-42 1¢ brn & grn, grn "A"	.30
OHSR32c 1939-42 1¢ brn & grn, grn "R"	.30
OHSR33 1939-42 2¢ bl & red, red "B"	.30
OHSR80 1948 2¢ red & bl, bl "B"	.35
OHSR83 1948 9¢ blue & red, red "E"	.45
OHSR122 ? 6¢ blue & red, blue "D"	1.00
OHSR123 ? 9¢ red & blue, red "E"	1.00
OHSR126 ? 30¢ blue & red, blue "H"	1.50
OHSR127 ? 60¢ red & blue, red "J"	1.50
OHSR130b ? 1¢ brn on pale grn	.50
OHSR131b ? 2¢ bl on blue	.50
OHSR132b ? 3¢ grn on pale grn	.50

OHSC1-5	CL 1, CL 6-9
OHSC49	CL 45?
OHSC51	CL 47
OHSM31	MR 13
OHSM43	MR 18
OHSM44	MR 19
OHSM45	MR 20
OHSM46	MR 21
OHSM48	MR 23
OHSR20a	RE 12
OHSR20c	RE 12
OHSR20d	RE 12

OHSR20g	RE 12
OHSR32	RE 24
OHSR32c	RE 24
OHSR33	RE 25
OHSR80	RE 50
OHSR83	RE 53
OHSR122?	RE 64
OHSR123?	RE 65
OHSR126?	RE 68
OHSR127?	RE 69
OHSR130b?	RE 76
OHSR131b?	RE 77
OHSR132b?	RE 78

# Pictures Needed

... The Editor

As everyone knows by now, we hope, Tim Davenport, Phil Nordin and I are working along slowly on a new catalog. At the moment, among many other things yet to do, we are trying to borrow the tokens we need for pictures, or at least get the owners to send us good pictures that we can re-shoot for halftones. We don't have anywhere near a complete list, but we do know we need to borrow those listed below. All numbers are from Chits. If you have any of these tokens, we would certainly appreciate some help. Send tokens or pictures to ATTS Editor, 6837 Murray Lane, Annandale, VA 22003.

## PICTURES NEEDED - SEPTEMBER 1989

### ALABAMA

#22 - the 5 mill Luxury Tax token with an 8 counterstamp

### COLORADO

#16 - the Woolworth's with LUNCH DEPARTMENT at the top

### KANSAS

#1 - the pattern

### LOUISIANA

#1 - the pattern

a reported (1972) aluminum with an arrow shaped center hole

### MISSISSIPPI

#1 - pattern with cross center hole

### MISSOURI

#2, #4, #5, #6 - the Forrest Smith series of patterns

### MISSOURI COUNTERSTAMPS

VOTE GOP AND END THIS SILLY TAX

THE RICH GET RICHER THE POOR GET SALES TAX

SEE NO TAX HEAR NO TAX PAY NO TAX

40 HIGHWAY Moore's Ideal Camp 6 MILES EAST OF KANSAS CITY

M & K Const 423-5300 1612 N Delaware Mason City, Ia.

G. H. Bates autograph

token with words crossed out so remainder reads THIS RECEIPT SHOW THAT  
YOU OLD POOR INSANE AND TUBERCULAR AND UNEMPLOYED IN  
THE STATE OF MISSOURI

ONCKEN'S CABany 2672, 100 MARKET HAMILTON AVE.

### NEBRASKA

The Lincoln in 1999 antitax milktop

### NEW MEXICO

#1 and/or #2 - the pattern that says Sales Tax rather than School Tax

## NORTH CAROLINA

#19b - the Kress with the 31 mm. top line and & ampersand

#23 and #24 - the McClellan with McClellan spelled correctly in upper and lower case

#36 - Woolworth's on pink paper

## OKLAHOMA

#1 and #2 - the brass and aluminum with square and star center holes

## OREGON

the pinback that says STOP SALES TAX and is all red background (32 mm.)

## TEXAS

James Barlow

Bill Brigham

Charlotte Keatts

## WEST VIRGINIA

Kress store #135

#26 Woolworth's with Date and Store in italics

## New Finds

### NEBRASKA

George Hosek (R-372, Omaha, NE) reported the token pictured below. It's not a sales tax token, of course, but at least it's a political token addressing taxes in general. George sent pictures of it to Larry Brokofsky in Lincoln, NE, who indicated the piece is dated from 1966. He provided the following information:

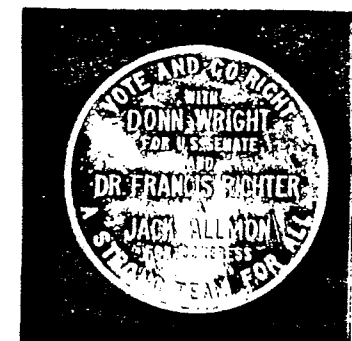
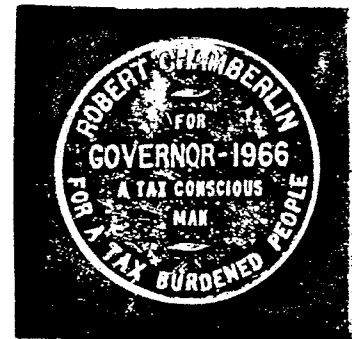
"This medal, in all probability . . . is a campaign give-away, and was probably issued by either Robert Chamberlin or the Democratic Party in South Dakota.

"Chamberlin was the Democratic candidate for Governor, and was beaten by Republican Nils A. Boe, who received around 57% of the vote that year.

"Donn H. Wright was the Democratic candidate for the U.S. Senate, and he was beaten by Republican Karl E. Mundt, who collected around 66% of the vote that year.

"In 1966, South Dakota had two U.S. Congress seats. Today, they have only one. Francis C. Richter was the Democrats' candidate in the 1st District, and Jack Allmon was their candidate in the 2nd District. Like the two candidates above, they both lost, also. Richter lost to Ben Reifel, who collected around 66% of the vote, and Allmon lost to E. Y. Berry, who won with 61% of the vote.

"Needless to say, it was not a Democratic year in South Dakota. . . ."



## OHIO

## PUBLIC AUCTION

Due to the relocation of our printing & advertising business, we will sell the following fine office furnishings & equipment at public auction.

Located on the premises of:  
The Warner P. Simpson Company  
1301 Dublin Rd. (RTE. 33)  
Columbus, Ohio

TUESDAY, APRIL 18TH, 10:30 A.M.

— FEATURING —

Modular office partitions, conference tables & chairs, executive desks & credenzas, secretary desks, executive & secretary chairs, file cabinets, fireproof 4 dr. legal size file cabinet, reception furniture & desk units, bookcases, calculators, Executone D-1000 telephone system CPU & console 6 incoming/outgoing 37 stations, Compu-Cam stat camera, Lucygraf, AGFA-Gevaert film developer, Dry-Edge dryer, Minolta 101 copier, Minolta EP 530R copier, art work stations, drawing & drafting tables, Dry Mount laminating press, 3M overhead projector, VCR TV & stand (Beta), stacking chairs, misc. metal desks & shelving, Quantel 20 computer system w/6 CRTs & 3 printing units, 3 computer tables, IBM, Royal & Olivetti typewriters, track lighting, conference chairs, misc. chairs & numerous other related items.

**OUTSTANDING FURNITURE IN THIS SALE**

Inspection: Monday, April 17TH, 10:00 A.M. until 2:00 P.M.

Terms: Cash or acceptable check w/positive I.D. day of sale.

**SALE CONDUCTED BY:**



Selvage & Associates

Auctioneers  
Grove City, Ohio  
(614) 875-3460

Auctioneers: Selvage, Selvage & Haag

Fred Robinson (R-373, Canton, OH) sent in this clipping. I've enlarged it slightly. If you include the Ohio sales tax receipts in your collection of sales tax tokens, you'll remember that Simpson was one of the printers of the receipts. Fred noted:

"This was in the Columbus Dispatch April 16, 1989. Simpson is from Columbus. They have no records of tax stamp data according to what was told me.

"Currently they are becoming part of Dayton Blank Book Company. Dayton makes forms, books, etc., as used in court records, courthouse journals, etc. Simpson is to be a satellite plant in Columbus."

## WASHINGTON

Tim Davenport (R-232, Corvallis, OR) made a visit to Olympia (the state capitol), WA, to roam around in the archives before he moved back to Corvallis. Among various bits of interesting miscellany he found was this Branch certificate. He writes:

"These licenses cost \$1.00. They are printed on blue cardstock. Every business had to have one."

<p><b>ISSUED BY TAX COMMISSION STATE OF WASHINGTON</b></p> <p><b>BRANCH CERTIFICATE</b></p> <p>ISSUED FOR BRANCH NO. _____ EST. _____</p> <p>AT _____ TO OPERATE AND REPORT AS A BRANCH OF _____</p> <p><b>1935</b></p> <p>IS REGISTERED PURSUANT TO THE PROVISIONS OF SEC. 187, CH. 180, LAWS OF 1935, AND IS HEREBY AUTHORIZED TO ENGAGE IN BUSINESS AT THE ABOVE LOCATION FOR THE PERIOD ENDING DEC. 31, 1935</p> <p><b>TAX COMMISSION OF THE STATE OF WASHINGTON</b></p> <p><b>DISPLAY CONSPICUOUSLY AT THE ABOVE PLACE OF BUSINESS</b></p>		<p><b>WHERE YOUR SALES TAX DOLLAR GOES</b></p> <p><b>COMMON SCHOOLS 58.5 CENTS</b> 2423 SCHOOLS 340,742 SCHOOL CHILDREN</p> <p>UNEMPLOYMENT RELIEF 17.9 CENTS</p> <p>STATE DEPTS 8 CENTS</p> <p>HIGHER LEARNING 4.5 CENTS</p> <p>12 INSTITUTIONS 6.0 CENTS</p> <p>OLD AGE PENSION 6.0 CENTS</p> <p>9 HOSPITALS (INSANE), 2 SCHOOLS (DEAF AND BLIND), 1 CUSTODIAL SCHOOL (FEEBLE MIMDED), 2 CORRECTIVE SCHOOLS (BOYS AND GIRLS), 2 SOLDIERS HOMES, 2 PENAL INSTITUTIONS, *** EXECUTIVE, LEGISLATIVE, JUDICIAL AND ALL OTHER STATE DEPARTMENTS</p>
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# Three Weeks in May:

7

local histories of the Washington  
emergency STTs (part three)

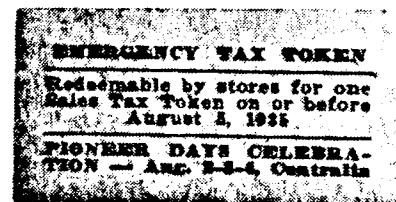
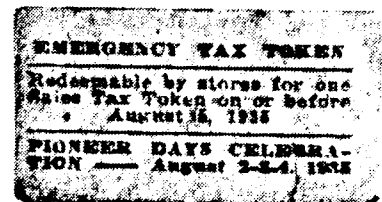
Tim Davenport R-232

In an effort to track down additional information about the local histories of the Washington sales tax during the May 1935 token shortage, a trip was made to the Washington State Archives and State Library in Olympia. A search of the archives proved to be relatively fruitless, as the pertinent archives of the State Tax Commission had been destroyed. Some minor details about the politics of the sales tax were obtained from the files of the Governors of Washington during the period in question, however.

The microfilm collection of the State Library proved more fruitful, containing film of a number of newspapers not in the collection of the University of Washington in Seattle. It is from these holdings that most of the following local histories are derived.

## CENTRALIA

Like other towns in Washington state, Centralia, a community of about 8,000 midway between Olympia and Longview, was hard hit by the shortage of 1/5¢ aluminum sales tax tokens in May 1935. The decision to issue local scrip seems to have come quickly, with the National Bank of Commerce receiving a shipment of 12,000 pieces from the manufacturer on May 2, 1935. These tokens were sold to merchants at their face value of 1/5 cent by both the bank and the office of the local Chamber of Commerce. A temporary bracket system used during the first two days of the new 2% sales tax in lieu of sufficient tokens was abandoned the next day.<sup>1</sup>



As was the case with Longview to the south, tokens were issued on both orange and green cardboard stock. An advertisement for the town's summer festival, the "Pioneer Days Celebration," was featured at the bottom of the token. The dates listed bore no relation to the period of the tokens' use.

It is not clear whether the initial shipment of 12,000 tokens proved to be sufficient or whether additional tokens were produced. No further mention of the tokens or their recall is to be found in the Centralia press.

## COLFAX

Emergency Sales Tax  
Good for One  
**TOKEN**  
at Colfax, Wash.  
Colfax Retail Trade Bureau

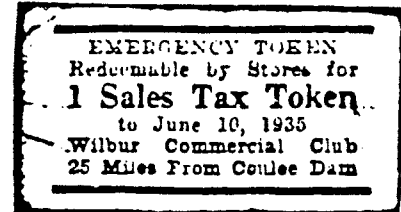
The Colfax Credit Association was the issuing authority for 20,000 pale green cardboard tokens. This local scrip was rushed into print when it became clear that official state sales tax tokens would not be available in the small Eastern Washington town in time for the May 1 initiation of the sales tax. Tokens were ready for distribution on the morning the tax began and were sold to the Credit Association's members at face value.<sup>2</sup> The association was to temporarily absorb the cost of token production until the bill could be equitably split among the group's members at a later date.

Colfax's tokens, which were produced with a number of minor printing variations, were to be fully redeemable for cash or tokens on demand at the Credit Association's office. It seems, however, that metal tokens issued by the state did not begin to arrive in town until May 8. The number delivered at this late date represented only about half the number needed, according to contemporary news accounts.<sup>3</sup>

The shortage of official state tokens probably persisted in Colfax until after the production of blue emergency tax token scrip by the State Tax Commission early in the third week of May.

### WILBUR

"It is safe to say that there has been more discussion of taxes and more profanity used along with the discussion in Wilbur than in many a day," wrote the publisher of that tiny town's weekly newspaper, the Wilbur Register.<sup>4</sup> Unhappy merchants responded to that town's token shortage with a temporary bracket system absolving the first 14¢ of each purchase from tax:



1¢ - 14¢	No tax
15¢ - 64¢	1¢ tax
65¢ - \$1.14	2¢ tax

This arrangement apparently did not prove satisfactory for some businesses, however, and this so-called "Idaho plan" gave way after a few days to a system based upon the manila tokens issued by the Wilbur Commercial Club. The Wilbur tokens, inspired by the system used in Eastern Washington's most important city, Spokane, were put into circulation on Sunday, May 5, according to a news report.<sup>5</sup> An expiration date of June 10 was printed on each token.

No information on the quantity produced or actual date of redemption is available.

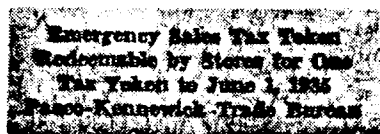
### VANCOUVER

The situation was confusing. "Merchants and customers alike were more or less befogged. The former could not get enough tokens and the latter appeared pretty much bewildered. The public reaction varied widely. One merchant said he had been 'cussed and discussed' all morning by virtually every customer who appeared. Another said that he had little complaint. At two of the larger food markets the clerks remarked that most of the grumbling came from persons who appeared best able to pay the tax."<sup>6</sup>

Only 20,000 aluminum tokens had been sent to the Southwestern Washington city, an amount which "vanished in a twinkling," doled out in pitifully small allotments bearing a face value of 10¢ or 15¢. The distribution of tokens was tedious and slow, with a line of merchants extending down the hallway and to the stairs of the tax commission office as tokens were painstakingly counted out of the paper sacks in which they had been shipped. After a long wait, some unfortunate vendors were sent away empty-handed.<sup>7</sup>

Although the evening paper noted the May 2 decision of the State Tax Commission to permit the issuance of private sales tax tokens by individual stores, it seems that the bracket system reigned supreme in Vancouver. In any event, no specimens of local sales tax tokens have surfaced to date.

## PASCO and KENNEWICK



Wednesday, May 1 was chaotic in Pasco and Kennewick, twin towns in Eastern Washington. Merchants held an emergency meeting that morning and decided to print local sales tax token "cards" to be used until the state could ship an adequate number of its aluminum tokens.

The first order of 10,000 thin, red pieces of scrip was printed and circulated that same day; a like number was issued the following morning. A third batch of 10,000 pieces was issued later in the day on May 2, a response to the great demand for the emergency scrip.<sup>8</sup>

According to the local news, by that second day "most of the difficult angles had been solved and things were running much more smoothly."<sup>9</sup>

No information is available about the redemption of the Pasco-Kennewick scrip.

## REFERENCES

1. Centralia Daily Chronicle, May 2, 1935, page 1.
2. Colfax Gazette-Commoner, May 3, 1935, page 1.
3. Colfax Gazette-Commoner, May 10, 1935, page 1.
4. Wilbur Register, May 2, 1935, page 1.
5. Wilbur Register, May 9, 1935, page 1.
6. Vancouver Evening Columbian, May 1, 1935, page 1.
7. Ibid.
8. Pasco Herald, May 2, 1935, page 1.
9. Ibid.

To be continued . . .

Les Albright (R-188, Seattle, WA) provided this. It was one long streamer but I cut it in the middle to fit it on the page. Two of the several Seattle private sales tax tokens were issued by Eba—Mutual Groceries and Mutual Piggly Wiggly. This streamer is a 1936 list of the Eba Mutual Groceries.

. . . The Editor

### **EBA'S MUTUAL GROCERIES ADDRESSES**

<b>DOWNTOWN STORES</b> 1503 Pike Place	<b>BEACON HILL</b> *2506 Beacon Ave.	<b>NORTH END</b> *4557 University *4512 10th N. E. *7700 Aurora *6016 Phinney 8550 Greenwood	<b>RAINIER VALLEY</b> *9250 57th South *2805 Rainier
<b>CAPITOL HILL</b> *4214 East Madison *Bellevue & Olive Way *14th and E. Madison *23rd and East Union Broadway Market	<b>WEST SEATTLE</b> *4551 California *Calif. and Admiral White Center *Lake Burien	<b>BALLARD</b> *2206 Market St.	<b>QUEEN ANNE</b> 822 Queen Anne Boston & Q. A. *Cove City Market
			<b>BELLEVUE</b> <b>AUBURN</b>

Stores marked with stars contain meat departments.



# Copper? Brass?

Merlin K. Malehorn (L-279)

I happened to read an article in the paper the other day that some scientists may have managed to force hydrogen into a metallic form. That may not be important to most of us in our daily lives, but physicists have been trying to accomplish this for many years in hopes that it will throw some light on some of the basic bonding processes in the atom. Since hydrogen is a very light gas in the "normal" environment, the experimenters had to put it under several million tons of pressure, as a result of which they were able to observe a black solid that conducted electricity. There's more to the experimental proof than that, and therefore it is not certain the task has been accomplished.

I report this matter because it heightened my interest in the metals of which sales tax tokens were manufactured. Webster's Third New International Dictionary, Unabridged, 1976, provides several definitions of "metal," of which the first is:

"any of a large group of substances (as gold, bronze, steel) that typically show a characteristic luster, are good conductors of electricity and heat, are opaque, can be fused, and are usually malleable or ductile."

You'll recall from science that some metals are "elements." Copper, zinc, lead, gold, silver, tin, iron, and phosphorus are examples we all recognize. Other metals, such as bronze, brass, and steel are alloys. Webster's defines "alloy" as:

"a substance composed of two or more metals intimately mixed and united usually by being fused together and dissolving in each other when molten (e.g., brass is an alloy of copper and zinc)."

It also mentions the possibility of an alloy of a metal and non-metal, such as steel being formed of iron and carbon. Of course, many alloys have other ingredients and the ingredients can vary in their percentages. It is these mixtures that result in different characteristics and give us the wide variety of "metals" we use in our daily lives without thinking much about them unless we are metallurgists.

With regard to sales tax tokens, we know that many of them are reported as copper, aluminum, or zinc. There are also some reported as brass; a token from Kansas reported as copper-nickel; another as steel; an item from Arizona that is white metal; and an anti-tax token from Nebraska that is reported as steel.



But of what are these tokens made up, regardless of what we call them? Are the zinc tokens really pure zinc? What about the aluminum—is it pure, an alloy, or aluminum with impurities? Tim Davenport and I have been exchanging notes about his finding that the Arizona "copper" tokens are really a combination of copper with a "nickel-brass alloy," which would make them copper, nickel, and zinc. Even though we call them copper for convenience, we should realize they are not pure copper. That would be unlikely anyhow, because copper in its pure form is rather soft and would not wear well in the pocket with all the other tokens and loose change. So what is the name for the mixture of metals in these Arizona tokens, or in other tax tokens?

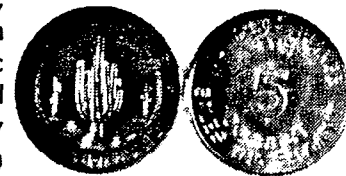
I wrote to the American Numismatic Association Library with a request for some assistance with regard to metals used in coins and tokens, and the names used for them in numismatic circles. I received in return a note that there is no book that addresses the matter exactly, but they sent along the Metals Handbook, Desk Edition, American Society for Metals. You metallurgists are undoubtedly familiar with it. Unfortunately,



it is a technical handbook and didn't help me much in my efforts to find convenient names for what's in sales tax tokens other than the general names we use. In the Glossary of the Handbook I found these definitions:

**"Brass.** An alloy consisting mainly of copper (over 50%) and zinc, to which smaller amounts of other elements may be added.

**"Bronze.** A copper-rich copper-tin alloy with or without small proportions of other elements such as zinc and phosphorous. By extension, certain copper-base alloys containing considerably less tin than other alloying elements, such as manganese bronze (copper-zinc plus manganese, tin and iron) and lead tin bronze (copper-lead plus tin and sometimes zinc). Also certain other essentially binary copper-base alloys containing no tin, such as aluminum bronze (copper-aluminum), silicon bronze (copper-silicon) and beryllium bronze (copper-beryllium). Also, trade designations for certain specific copper-base alloys that are actually brasses, such as architectural bronze (57% copper, 40% zinc, 3% lead) and commercial bronze (90% copper, 10% zinc).



**"White metal.** (1) A general term covering a group of white-colored metals of relatively low melting points (lead, antimony, bismuth, tin, cadmium and zinc) and the alloys based on these metals."

Well, I can infer from the definition of bronze that maybe the Arizona "copper" tokens are really some sort of "bronze," although it doesn't exactly say that. Returning to Webster's, I collected a bunch of additional definitions:

**"Brass.** A usually yellow alloy of copper with zinc or formerly tin and sometimes small amounts of other metals that is malleable and ductile and harder and stronger than copper; especially one consisting of 50 to 95 percent copper and 5 to 50 percent zinc.

**"Bronze.** An alloy of copper and tin and sometimes small proportions of other elements (as zinc and phosphorus) that is harder and stronger than brass, is used for a variety of industrial items as well as for objects of art and bells, and is prepared from various proportions of the constituent elements according to the purpose for which it is intended.

**"White metal.** Any of several lead-base or tin-base bearing metals. Any of several white alloys.

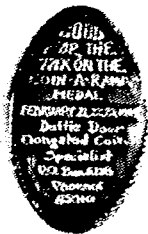
**"Red brass.** Brass having a reddish tint due to a high copper content.

**"White brass.** An inferior brass containing more than 49 percent zinc.

**"White bronze.** A very light colored bronze having a large proportion of tin in its composition.

**"Tombac.** An alloy consisting essentially of copper and zinc and sometimes arsenic and used especially for cheap jewelry and gilding."

Where does this leave us? Were the "copper" tokens from all the states that issued them really some kind of bronze? Is it possible some were "red brass?" Is it possible some of the "brass" tokens are really something in between "bronze" and "white bronze," or some other form of bronze, rather than brass?



Still puzzled, I wandered over to the World Book Encyclopedia we had bought to help the kids through school. In there, I found more discussion. For example:

"**Brass** is an alloy (mixture) of copper and zinc. Other elements may be added for special purposes. The amount of copper used in brass ranges from 55 percent to more than 95 percent. The color and properties of brass vary with its composition. When the alloy contains about 70 percent copper, it may be a clear, golden yellow, and is known as yellow brass or high brass. When it contains 80 percent or more copper, it has a reddish copper color and is known as red brass or low brass. Muntz metal contains 60 percent copper and 40 percent zinc. . . . To obtain special properties, brass makers often add other elements to the copper-zinc alloy. Lead is added to improve ease of cutting. The alloy that results is known as leaded brass. Tin and nickel are often added to increase the alloy's resistance to corrosion or wear. . . . Other elements added to brass are iron, aluminum, and manganese.

"**Bronze** is an alloy of copper and tin. Bronze may contain as much as 25 percent tin. Phosphorus, lead, zinc, and other metals may be added for special purposes. . . . the name has been adopted commercially for many copper alloys that contain little or no tin. Some excellent brass alloys have been incorrectly called bronze. However, it is usually understood that when the word bronze is used by itself, the alloy will contain considerable tin. . . . Silicon bronze is copper alloyed with 1 percent to 3 percent silicon; then about 1 percent iron, nickel, or manganese is added. . . . Aluminum bronze may contain 5 percent to 10 percent aluminum and as much as 5 percent of iron, nickel, or manganese. . . ."

Hmmmm. Wading through all that, I can infer that the supposed copper tokens from Arizona may be some form of a brass, which doesn't agree with the previous inference from another source that they may be some form of a bronze. But I still don't have a clear idea of what's what. Enough is enough! Maybe we should attack the problem frontally. Are any of you metallurgists? We ought to have samples of our metal tokens actually tested and then we would know what they are instead of speculating on definitions from various sources. If someone is willing to make the tests, I can provide the tokens. Some would be OK to test to destruction; others I would want returned. But I can't afford, nor can ATTS, to pay for testing. Around here it's \$125 a pop for a non-destructive test, and we'd need to have somewhere around 30 to 40 tests before we had a fair idea of what each state did.

In the meantime, we can surmise that the copper tokens are mostly copper but maybe technically some sort of bronze or brass; we'll continue to call them copper. We can continue to call the steel tokens "steel," brass tokens "brass," and so on. I don't know what to call the Kansas copper-nickel token, although I suppose it's some sort of bronze. I don't know what is the "white metal" in the Arizona piece. I suspect that the aluminum tokens may not be pure aluminum, although maybe they are. I wonder about the zinc tokens—Missouri, for example, required that their zinc tokens be made 95% of zinc from Missouri; what was the other 5%? And so on.



But none of this is something I worry about when I go to bed. Frankly, it's mostly a matter of curiosity. It isn't going to make any difference at all in what we collect or how we go about it, as far as I can see.

# What to Pay?

Merlin K. Malehorn L-279

For several years now, I have been observing the prices of sales tax tokens as they have been bought and sold through auctions, advertisements, mail bid lists, and direct person-to-person sale. Since I think it is important for collectors to have some idea of the market value of tokens they are interested in buying, selling, or trading, I try to put into the newsletter the "prices realized" of which I am aware. I know there are many other transactions that I don't know about or that I have no price information about, and would appreciate being added to anyone's mailing list of prices realized.

Aside from that, though, I guess I ought not be surprised, but it does surprise me to see the range of prices that any given token may bring, or the price that may be paid for something considered relatively uncommon. Jerry Schimmel's booklet, advertised elsewhere in this Newsletter, has reminded me again of the wide range of prices paid. I suppose economists would have explanations in terms of the size of the market, the quality of the specimen, supply and demand, awareness on the part of the buyer, etc. The bottom line for each of us is probably something such as "What I pay depends on how much I want it vs. other things I want and what they would cost." But I'll offer a few observations, in hopes they may help you think twice occasionally.

One of the "key" tokens to which we like to relate is the NM 5 mill black fiber, Chits #12, Schimmel -7. If you've been tracking prices or buy Jerry's new price guide, you'll be aware that it has gone in mail bid sales from around the mid-\$90s to the mid-\$120s. There seems to be an assumption that there are maybe a half dozen of these tokens in existence; I have come to an opinion that there may be anywhere from a dozen to two dozen known, if not more. They just don't get into the mail bid sales very often, I suppose because we each have one of them and therefore there are no surpluses. But I can tell you that I have had four of them pass through my hands, aside from the two in my collection. I was also told by a collector a couple years ago that he had a whole roll of them; unfortunately, he was not an individual that I felt I could trust to tell the truth, so I just don't know. In any event, when you see a NM #12 on the market, you'll have to decide whether it is worth what you may have to pay for it, or whether to wait to see if another one will show up within the time period you are willing to wait for it.



In one of Chuck Kirtley's sales a couple years ago, a maverick, probably from Illinois, went for something in the neighborhood of \$275, as I recall. I believe that was, and maybe still is, the highest price paid for a unique sales tax token. Obviously, the individual who bought it wanted it and could afford to pay that price to get it. I'd certainly not expect that he or she could get that much for it if it were to come back on the market, but who knows? The truly unique items will be expensive; collectors who are experienced and already have excellent collections will probably know whether the piece is really as unique or rare as the suggested price would imply. To put it another way, if you think the suggested price is quite low, you might suspect the piece is not as rare as you had thought it was. You may get it "for a song" and later find that there are so many others around that it isn't as valuable as your cost would indicate.



Another game I've seen is played with Ohio sales tax receipts. When I first started with them as part of my collection of sales tax "tokens," I thought the Consumer's Receipt half and the Vendor's Receipt half would be appropriate items in the collection. Also, I was offered by a number of people some halves that were not really in very good condition. Fortunately, being an old stamp collector, I figured I didn't really want those. As I've developed a little more knowledge, though, I have discovered that most of the Ohio sales tax stamps can be acquired in untorn pairs. It is not easy to find pairs of some of those with colored serial numbers (other than black) and a few other major varieties, but you can get a very good collection of types and denominations

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**Sales Tax Tokens Prices** by Jerry F. Schimmel. Published by the author, 1989. Softcover, 12 pages. \$2.00

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Jerry Schimmel's latest publication, pictured at the left at 1/3 size, is his fourth on sales tax tokens and is an important contribution to the literature. Having previously authored two editions of an illustrated guide to state-issued STTs (1973 and 1980) and co-authored the general catalog of the field (1977), Mr. Schimmel returns here to provide a useful update of sales tax token values since the publication of these earlier works.

While the lack of accompanying photographs makes Sales Tax Tokens Prices rather dry reading, intermediate and advanced collectors will find Mr. Schimmel's knowledge of the tax token marketplace helpful. Gone are the artificially low estimates of the state-issued keys, with values of the elusive New Mexico fibers moving up to \$6-12 for the one mill white and \$95-125 for the five mills black. The under-rated Alabama dark blue similarly moves up to \$25-35 in this latest work, and other state-issued semi-keys advance as well. All of these estimates, while not perfect, are considerably closer to reality than those listed in any previous token price guide.

One has to wonder about the value of the Alabama pale blue, on the other hand, rocketing to \$20-30 despite the fact that it is merely a minor color variation of the state's light grey stock. Still, as a token auctioneer Mr. Schimmel is intimately familiar with prices actually being paid for tokens; whether these prices are reflective of true value would seem a moot point.

The chief weakness of Mr. Schimmel's new booklet would seem to be its rigid adherence to the numbering system of his previous booklets. Specifically, the dubious listing of Oklahoma "chocolate brown" fiber and failure to include the not-uncommon reddish-brown fiber would seem a major flaw. Such minor quibbles are far outweighed by the mass of useful price data present, however. Complete price estimates are provided for the Illinois metal provisionals series in three grades, for example, as is complete auction price data for private and provisional tokens of other states. (One should bear in mind, of course, that some of these successful bids were artificially low due to lack of auction participation. Anyone believing that R-10 Missouri counterstamps are really worth just \$2 or 3 is sorely mistaken.)

Well worth the modest cover price, Sales Tax Tokens Prices should provide a more than adequate guideline to token values until a new general catalog of sales tax tokens is published. The booklet is recommended for tax token collectors of all levels.

... Tim Davenport

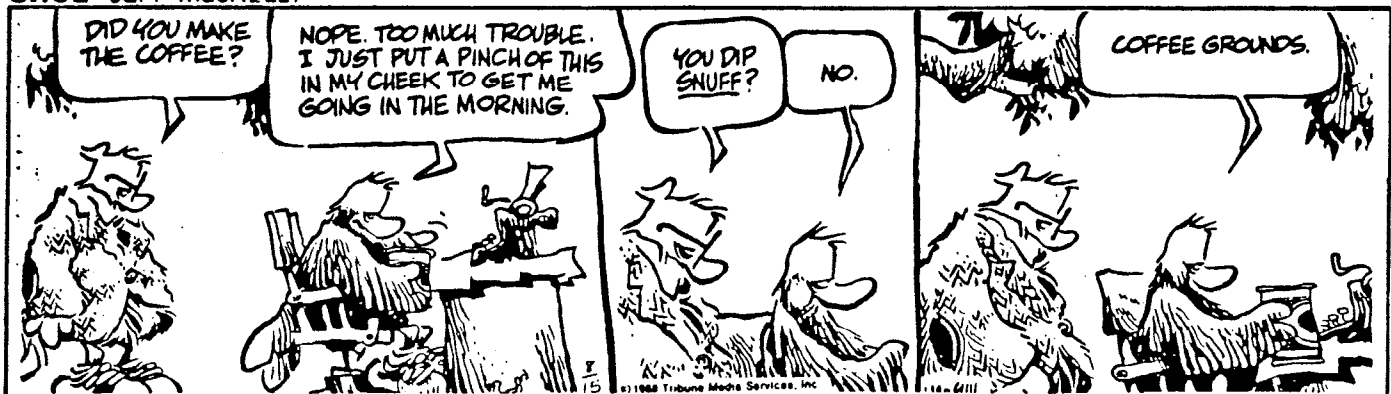
as a sheet; maybe so, but the ultimate worth is, in some sense at least, what someone would pay for it. So you would have to ask about a single pair, is it worth what is being asked? Maybe not.

On the other hand, I don't want to criticize dealers and collectors unfairly. If you are in business for yourself, you know there all sorts of costs involved in acquiring a piece, keeping it in inventory, and selling it. As a business, you don't realize any return on your investment from something that sits on the shelf for years. You want to realize some return, and that includes a return that is at least enough to pay for the cost of acquisition, maintaining in inventory, etc., as well as keeping up with the cost of inflation. So, if you bought the item say 30 years ago, you have to put a price on it in terms of today's dollar, how much money you could have made if you had used that money 30 years ago for something else, and so on. It's much more complicated, of course.

All I'm suggesting, I guess, is that none of us wants to lose on any deal, even though sometimes we may have to. At the moment the market for sales tax tokens, including OH sales tax receipts, seem to be unstable. For the pieces that are not "a dime a dozen," there doesn't seem to be a lot of competition by sellers driving the price down. Instead, there seems to be competition among buyers, driving the price up. Of course, I realize that some items are rather scarce and may be wanted by several collectors, but I am really talking more about the pieces that are sort of in between being common and being one-of-a-kind. Before you buy, just consider that there may be individuals who are holding back items in order to keep the price high or until they see a shift in the market that will cause even more competition—for example, an expansion in the number of collectors of sales tax tokens. There may be other specimens around that just haven't been made known by the owners. That is to say, there may be more pieces than you suspect or perhaps even more than the seller or dealer knows about. If you really want it and can afford it, jump on the first piece that comes on the market, regardless of price. But unless you are pretty certain of the facts, be aware that there may be others that might come out of the woodwork and drive your value down. Use price lists, price guides, prices realized, and similar information to help you decide what's an appropriate price for you. Note too that price guides and other sources don't tell you how often pieces may come on the market. I don't know how to help you with that other than to suggest that you try to check the past sources you can get hold of, to get some count.

To summarize—I think there are things on the market right now that are overpriced. Among some of the most commonly overpriced are the Ohio sales tax receipts—there are lots of them around and it's a matter of finding the right source and knowing something about the volume available by paying attention to what's going in the marketplace.

# SHOE JEFF MacNELLY



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... Tim Davenport

# Washington #125

Merlin K. Malehorn L-279

With the previous issue of the Newsletter, I sent along a sheet on which there were pictures of four WA #125, the Tenino E. E. Walker wooden sales tax token. The question I asked was whether there was any difference between them, other than the way the tokens were cut out.

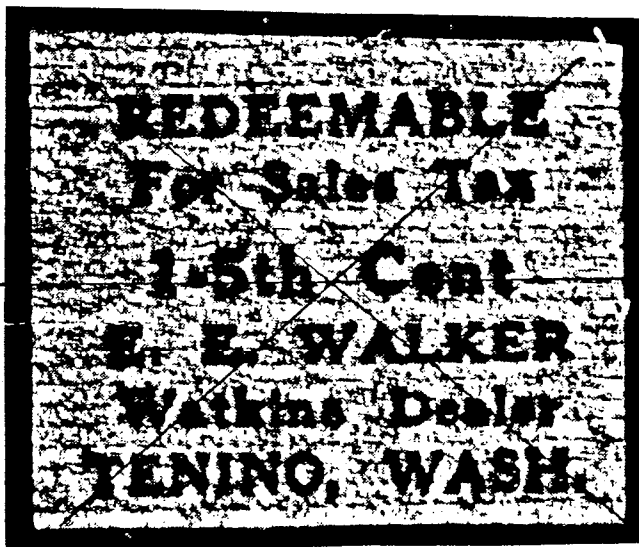
Max Studley (R-276, Tucson, AZ) provided a detailed response, quoted below, with reproductions of his markup on the pictures I had sent out.

"The four repros of Washington #125, for all practical purposes, are identical.

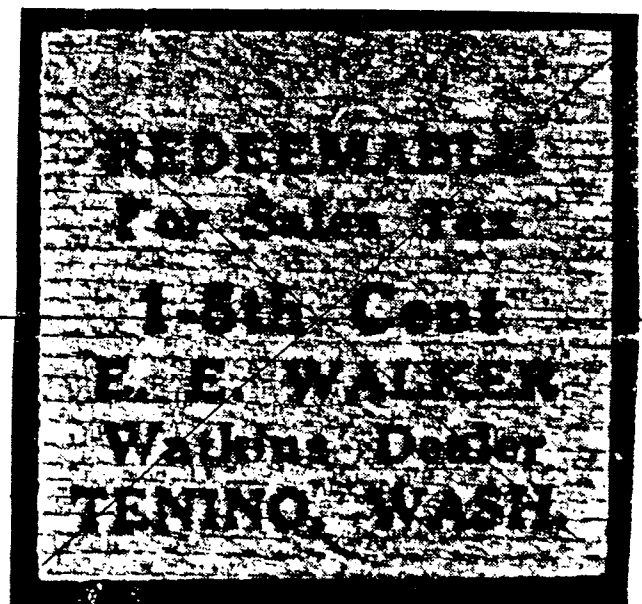
"Registration of both letter and line-spacing are within a very small fraction of a millimeter. Any miniscule variation would be due to ink bleeding and/or expansion or contraction of the wood after printing. Unless a rubber-base, rather than an oil-base, printing ink were used the wood would normally have an absorbing effect resulting in uneven expansion of the printed matter.

"The type font (Roman caps and lower case) is the same on all four repros. The same goes for the 'point' size. All lines were set bold-face. 'Leading' between lines is '6-point' in all cases and all lines 'center-justified.' If you were to pull these repros on 'onion skin' or 12-lb. or lighter stock and superimpose one over the other on a printer's 'light-table,' you would see the close registration.

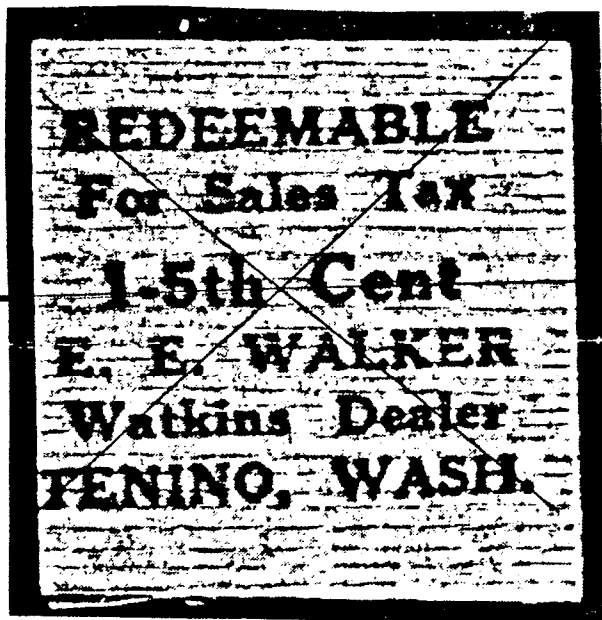
"No, these are not varieties, as far as the printing is concerned. The wood? Now, that's another matter."



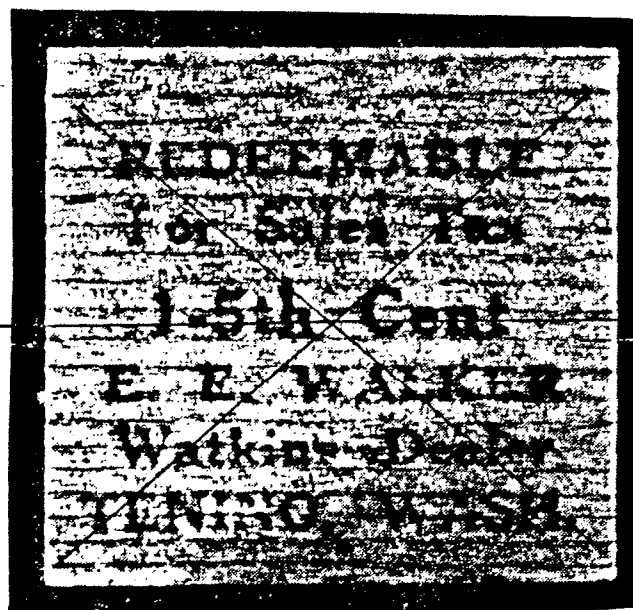
(1)



(2)



(3)

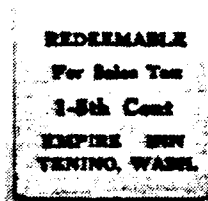


(4)

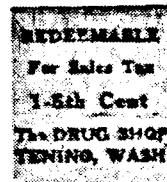
## Tenino: Thicknesses

Merlin K. Malehorn L-279

From time to time, a comment has been made that the Tenino wooden sales tax tokens have several thicknesses and these thicknesses should be cataloged as varieties.



I have had occasion to measure the thickness of a considerable number of these tokens. There are many others I've not been able to measure, so obviously this is not the "last word" on thicknesses. Here is a table of all the thicknesses I've seen. I measured thicknesses by using a .1 mm. vernier calipers. As you can see, there are quite a few. Eventually we'll have to decide whether we want to identify thicknesses as varieties.



TOKEN	THICKNESS (millimeters)							
	<u>.3</u>	<u>.4</u>	<u>.5</u>	<u>.6</u>	<u>.7</u>	<u>.8</u>	<u>.9</u>	<u>1.0</u> <u>1.1</u>
#94 Jiffy Lunch					1			
#95 Jiffy Lunch						2		
#96 L. A. McLain						1		
#97 L. A. McLain					2	1		



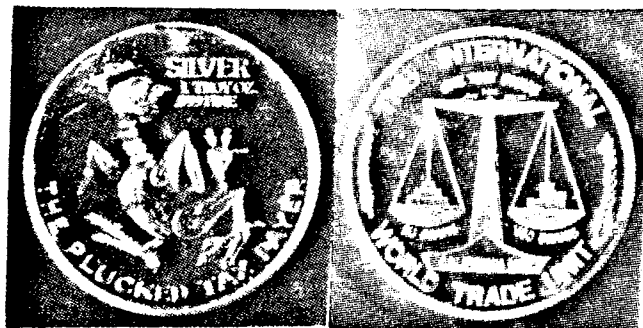
	<u>.3</u>	<u>.4</u>	<u>.5</u>	<u>.6</u>	<u>.7</u>	<u>.8</u>	<u>.9</u>	<u>1.0</u>	<u>1.1</u>
#98 L. A. McLain						1	1		
#100 L. A. McLain							1		
#101 L. A. McLain				7					
#102 L. A. McLain					1				
#103 Paramount					1	1		1	
#104 Paramount				1	1				
#105 Paramount							1		
#106 Paramount	3					1			
#107 Penny's Garage					5	2			
#111 Cash Market					1	3			
#112 Cash Market						1			
#113 Independent						1			
#114 Independent						3			
#116 Independent					1				
#117 Independent						6	2		
#119 Independent	6			4		5	1	1	
#120 Independent				1					
#122 Independent			2			7	2		
#123 Independent			2	12	2	1	2		
#124 Independent		4		6	6	10			
#125 Walker				2	7	4			
Hopkins Merc				1					

Can anyone tell me who issued this thing, when, why, and how many? It's an obvious anti-tax (not anti-sales tax) piece, maybe from California during the taxpayer's revolt of a few years ago. I've seen two specimens of this. It says it's silver, and it feels heavy enough to be. The legends are:

Obv. SILVER / 1 TROY OZ. / .999 FINE / THE PLUCKED  
TAXPAYER //

Rev. THE INTERNATIONAL / ONE TROY OUNCE / (in small print  
FINE / .999 SILVER) / 3.1 GRAMS / 480 GRAINS /  
CALIFORNIA MINT / WORLD TRADE UNIT //

... The Editor



# Oklahoma #11- #15

Merlin K. Malehorn (L-279)

Chits catalogs these tokens as follows:

"Obv. SALES / TAX / 1 1 / TOKEN / OKLAHOMA  
Rev. FOR OLD AGE / 1 1 / ASSISTANCE

11. 23 mm. WHITE TRANSLUCENT FIBRE no center hole
12. 23 mm. WHITE OPAQUE FIBRE no center hole
13. 23 mm. GRAY OPAQUE FIBRE no center hole
  - a. light gray.
  - b. dark gray.
14. 23 mm. YELLOW-BROWN OPAQUE FIBRE no center hole
15. 23 mm. ORANGE-BROWN OPAQUE FIBRE no center hole"

In Jerry Schimmel's State-Issued catalog they are OK-9 (#11, #12), OK-10 (#13a, #13b), OK-11 (#14), and OK-12 (#15).

In Newsletter 57 (April - June 1987), I provided some information on the dies on this series of Oklahoma tokens. Marty Hartkopf (R-371, Jenkins, MO) had called my attention to these dies, and I had then examined 561 of the tokens. I had found six dies on the obverse and eight on the reverse. The article gave some measurements. I also listed all the combinations I had found at that time. There were 30 combinations out of 48 possible. However, when spread across the six tokens, there were a possible 48 for each token or a total of 288; I had identified 59.

I now have identified an additional obverse die, for a total of seven. Taken with the eight reverse dies, the possible combinations are 56. Of these, I know of 34. When spread across the six tokens, at 56 possible for each, the total is 336, of which I know of 72. I don't think the 336 total is real, though, because I doubt that all dies were used on all tokens. For example, on #13b I've found 27 different die combinations of the total of 34 identified. On the other hand, I've found only four die combinations on #12 and four for #14. I've found no token with only one die combination.

Incident to the development of the new catalog, Phil Nordin has provided some closeups of all the dies. I have reproduced them on the following pages, and included notes on measurements and other points. To reduce the "fuzziness" from repeated photocopying from previous photocopies, I've printed these directly from a half-tone I made of each of Phil's pictures. As you can tell, only a few of the dies can be easily discriminated. To simplify the process for myself, I've made a reference set with a sample of each die. Even then, some of them have to be given careful study under a magnifier before they can be identified. As a result, it is doubtful that all this technical information on the dies and die combinations will be included in our new catalog. Instead, we might include only the few that can be easily identified, and refer to the Newsletter for more information.

Following the pictures, I've provided a table of the die combinations I've found for each token. After that is a table of the tokens I've found for each die combination.

*All photos courtesy Phil Nordin*



Die 1

(1) .9 (2) 1.7 (3) 8.0  
letters and valleys are  
thinner than die 4



Die 2

(1) 1.0 (2) 1.9 (3) 8.0



Die 3

(1) 1.2 (2) 2.1 (3) 8.2  
letters are thinner than  
die 4



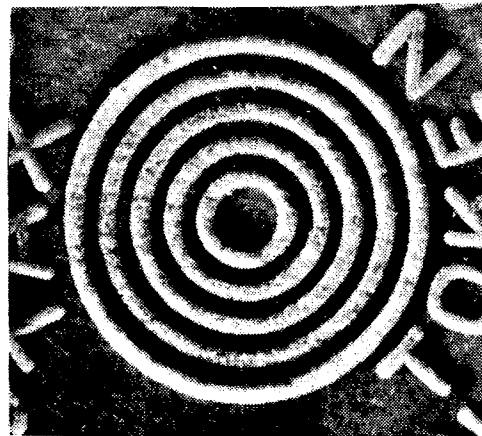
Die 4

(1) 1.0 (2) 2.2 (3) 8.3  
distance from outer edge  
of outer ridge to top of  
T in TOKEN is .5 mm.



Die 5

(1) 1.0 (2) 2.1 (3) 8.2  
like die 4, but distance  
is .3 mm. and outer edge  
of ridge in center is more  
definite



Die 6

(1) 1.4 (2) 2.4 (3) 8.6

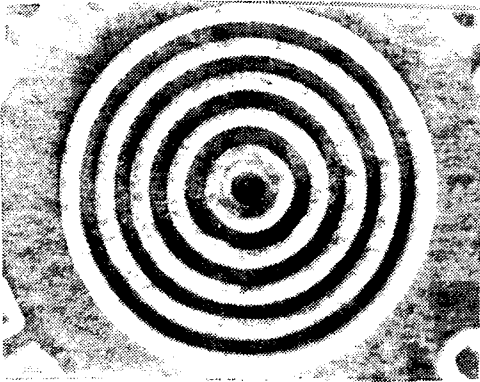


Die 7

(1) 1.4 (2) 2.4 (3) 8.7  
ridges are thicker than  
die 6

OK #11 - #15 Obverse Dies. Measurements are (1) interior diameter of the interior ridge; (2) exterior diameter of the interior ridge; and (3) exterior diameter of the exterior ridge. Measurements are in millimeters.

Dies 2 and 4, 4 and 5, 5 and 6, and 7 and 8 are different from each other in a side-by-side comparison although the measurements are almost the same



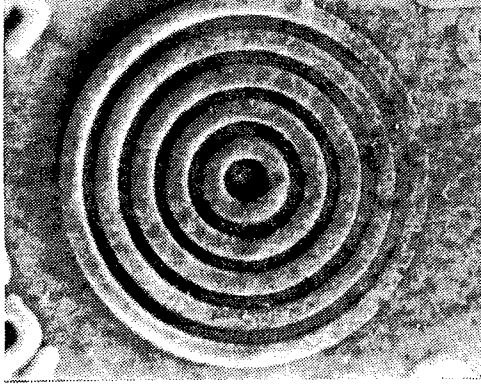
Die 1  
(1) .7 (2) 2.0 (3) 8.2



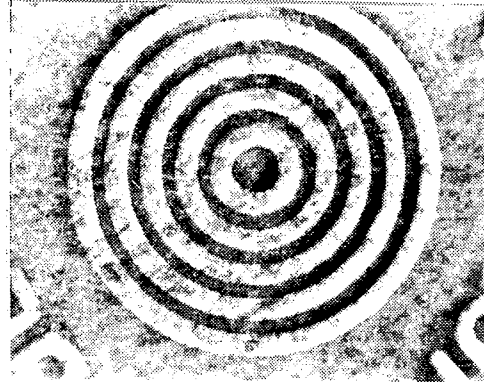
Die 2  
(1) 1.0 (2) 1.8 (3) 8.2



Die 3  
(1) 1.1 (2) 1.8 (3) 8.0



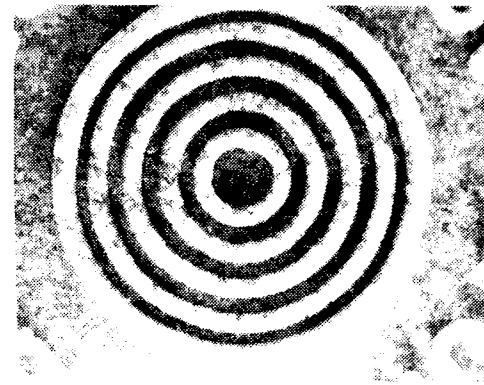
Die 4  
(1) 1.0 (2) 2.0 (3) 8.2



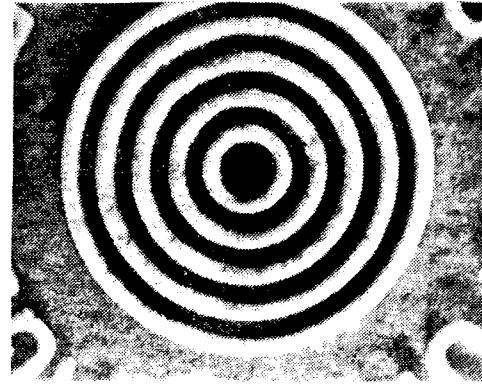
Die 5  
(1) 1.0 (2) 2.0 (3) 8.2



Die 6  
(1) 1.0 (2) 2.3 (3) 8.4



Die 7  
(1) 1.4 (2) 2.2 (3) 8.2



Die 8  
(1) 1.3 (2) 2.0 (3) 8.3

OK #11 - #15 Reverse Dies. Measurements are (1) interior diameter of the interior ridge; (2) exterior diameter of the interior ridge, and (3) exterior diameter of the exterior ridge. Measurements are in millimeters.

**OK #11 - #15**  
**TABLE OF DIE COMBINATIONS PER TOKEN**

<u>Token</u>	<u>Combinations</u>						
#11	1/2	1/3	1/7	2/2	2/7	3/3	3/6
	4/5	5/3	5/6	5/7	6/4	6/7	
#12	5/3	6/3	6/6	6/7			
#13a	2/1	2/2	2/5	2/6	2/7	4/3	4/5
	4/7	5/1	5/3	5/4	5/6	5/7	6/2
	6/6	6/8					
#13b	1/2	1/7	2/1	2/2	2/4	2/5	2/6
	2/7	4/1	4/3	4/5	4/6	4/7	4/8
	5/1	5/3	5/5	5/6	5/7	5/8	6/2
	6/3	6/4	6/5	6/8	7/4	7/6	
#14	2/2	4/5	4/7	5/3			
#15	2/1	4/3	4/4	4/7	5/6	6/7	

**OK #11 - #15**  
**TABLE OF TOKENS PER DIE COMBINATION**

<u>Dies</u>	<u>Tokens (#)</u>	<u>Dies</u>	<u>Tokens (#)</u>
1/2	11, 13b	5/1	13a, 13b
1/3	11	5/3	11, 12, 13a, 13b, 14
1/7	11, 13b	5/4	13a
2/1	13a, 13b, 15	5/5	13a, 13b
2/2	11, 13a, 13b, 14	5/6	11, 13a, 13b, 15
2/4	13b	5/7	11, 13a, 13b
2/5	13a, 13b	5/8	13b
2/6	13a, 13b	6/2	13a, 13b
2/7	11, 13a, 13b	6/3	12, 13b
3/3	11	6/4	11, 13b
3/6	11	6/5	13b
4/1	13b	6/6	12, 13a
4/3	13a, 13b, 15	6/7	11, 12, 13a, 15
4/4	15	6/8	13a, 13b
4/5	11, 13a, 13b, 14	7/4	13b
4/6	13b	7/6	13b
4/7	13a, 13b, 14, 15		
4/8	13b		

# Letters and Such

## Mike Batkin

The El Paso Times recently ran a father and son look-alike contest. Mike Batkin (L-284, El Paso) and his father won the 17-year-old and older category. Thanks to David Stolaroff (R-393, El Paso) who called this to our attention, and to Mike for permission to show it, here is a picture and an excerpt from the writeup in the Times.



**Contrary to popular belief, Mike, left, and Jeremy Batkin, pictured at left, are son and father, not brothers. They won the 17-year-old and older category.**

Mike Batkin strutted in to the El Paso Times' office with all the cocky bluster of a grade school bully on his home turf. In one hand he held a small white envelope reading "Father-Son look-alike contest."

"I think I have something here you should see," he said, grinning to rival Jack Nicholson. "Let me know if you need an interview or anything."

This audacious behavior, it turns out, was wholly justified. For his entry in the Times father-son look-alike contest was tops — by a longshot — in the 17-year-old and older category. From shiny pates to identical salt-and-pepper beards, Mike, 40, and his father Jeremy, 67, struck a pose that smacked of siamese twinism.

But the Batkin twins were only one of three \$100 winners in a contest that had the Times' newsroom clucking with rumors of a local cloning conspiracy.

In all, 80 brave (or foolhardy) duos entered the look-alike contest,

Tim Davenport

Let me tell you the saga of the ATTS Treasury. . . I got the last statement back and noticed a couple \$500 "deposits" that I didn't make. That same day a couple of \$760 checks came back "Account Closed." The checks were made out to "Angie Davenport" with our old address and the ATTS account number on the back.

It seems that professional crooks had somehow selected the ATTS account to run their latest scam on. Here's how it works: they get a bunch of old checks from a closed account. Then they write a check to someone whom they impersonate. Then they claim they want to "deposit" the check into an account, less a couple hundred dollars in "less cash." Naturally, the check bounces and the "deposit" is voided out; the account is docked the "less cash" money—and the crooks keep it.

Of course, eventually the bank eats the lost "less cash" money—it's not the customer's responsibility. Particularly when the person being impersonated isn't even a signer on the account in question (as is the case with "Angie Davenport" and the ATTS account.)

We FINALLY got things sorted out here—got a couple cashier's checks to close the accounts this past week. But things were frozen up for a time while they tried to sort out what was going on. . . I got the account closed down fast, sent them a complete list of people to whom I had written checks. . . If you think about it, account numbers are NOT secret information. Every time you write a check, you are giving someone your address and account number. What is interesting in the ATTS case is that only 7 checks had been written on the account, NO papers were thrown away with the account number on them, the ATM machine was NEVER used. And of the 7 checks, only 2 to the post office, one to the state library, and one to the state archives went to strangers. . . It would seem that the crooks either had connections in those places or it was an inside job at Seafirst. I outline this in depth in case any investigators wanted to follow up. They have a couple gangs doing this in an organized manner in Seattle, I have since learned.

The bottom line is that the ATTS account has been restored, safe and sound. I'm quite sick of the matter. . . I had to fill out an affidavit for each check written, plus a long letter, plus misaddressed registered mail which resulted in at least six phone calls. . .

Charles Carter

The sad news has reached us that Charles Carter, founding Secretary-Treasurer of ATTS in 1971, passed away of leukemia on December 6, 1988. Jerry Schimmel has provided this brief appreciation of Mr. Carter:

"Charles L. Carter was one of the founding members of the American Tax Token Society and its first Secretary-Treasurer. I had met Charlie only a few times in the early 1970s at different numismatic functions, a small frail man by the time I had come to know him. He and his wife, Pauline, attended these meetings together and were never apart. Charlie was one of the most dependable volunteer officers I had ever met, his financial and secretarial reports were always done before time and his idea of what to do as an officer was never in doubt in his mind or mine. However, he was never afraid to tell me or anyone else if he felt he was getting stuck with assignments that didn't come under his purview. Even with the large amount of time he spent on his volunteer work for the Society, he always provided new research on the hobby and plenty of correspondence for the enjoyment and education of the rest of us. For our group he made quite a contribution and should be remembered for that."

Jerry Schimmel

Second Quarter 1989FINANCIAL REPORT

# Organizational Report

Checking

Previous Balance	.....	\$1060.62
------------------	-------	-----------

Credits:	Dues Payments Received .....	50.00
	Donations to ATTS (Thank You!).....	13.00
	Interest .....	11.38
	Transfer from Savings .....	200.00

Debits:	Newsletter Costs, #65 and Supplement. . . .	\$202.38
	Secretarial Postage .....	14.47
	Checks (Seafirst Bank) .....	4.86
	Don Barsi: Balance on CA research. ....	11.00
	Tim Davenport: WA research costs .....	15.50

New Balance	.....	\$1087.24
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Savings

Previous Balance	.....	\$2045.98
------------------	-------	-----------

Credit: Interest	.....	24.54
------------------	-------	-------

Debit: Transfer to Checking	.....	200.00
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New Balance	.....	\$1870.52
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Total	.....	\$2957.76
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SECRETARIAL REPORTNEW MEMBERS

R-426 Marc J. Duvall, First & Lenora Bldg., 2030 First Ave., Seattle, WA 98121  
 R-427 Victor Short, Cinderella Stamp Club, Hunters Lodge, Cottesmore Road,  
 Ashwell, Oakham, Leicestershire LE15 7LJ UNITED KINGDOM  
 R-428 John Vrbancic, 722 Coolidge Ave., Kalamazoo, MI 49007

REINSTATED

R-268 Wayne Hohndorf, 6546 Binney Street, Omaha, NE 68104

CHANGE OF ADDRESS

R-392 Tim White, 16702 Third St. N., Independence, MO 64056

ADDRESS CORRECTION

L-167 James H. Holtel, 153 East Columbus Street, Nelsonville, OH 45764

DECEASED

F-6,H-8 Charles Carter, Denver, CO

**REMEMBER THE NEW ADDRESS: ATTS Business Office, 5150 NW Shasta,  
 Corvallis, OR 97330**





# ATTS NEWSLETTER

## OCT - DEC 1989

67

ATTS Editorial Office  
6837 Murray Lane  
Annandale, VA 22003

ATTS Business Office  
5150 NW Shasta  
Corvallis, OR 97330

## Advertisements

### Sales Tax Tokens PRICES

Market updates on State and Illinois Issues, auction prices on others. 12pp. \$2.00. Discounts for multiples. Jerry Schimmel, Box 40888, San Francisco CA 94140

WANTED: (Chits numbers) AL #10, AR #6, AR #7, IL #83, IL #93, KY #17, OK #10, OK #11, OK #12. Also want transportation, prison and race track admission and lapel pins. Write Bob Kelley, 2689 Cliff Road, North Bend, OH 45052.

## In This Issue

This issue is a little different from most. Usually, we have several articles of historical and technical nature. However, as Tim Davenport and I have been working along on the new catalog, we've also been trying to obtain more information on some of the matters of interest. Tim's several recent articles on Washington are examples of some of the results. I had an article recently about Canadian pieces, reporting on my efforts to resolve some uncertainties about these "tokens." We certainly are not going to have the "final, authoritative word" on everything, but we are finding some information that is useful. Much of the work involves correspondence with various sources. So what I've done in this issue is provide some background and then provide copies or summaries of some of the interesting correspondence. There's a lot of other material, but I've tried to pick a few that illustrate the amount of work that has to be accomplished. Maybe some of it will be interesting, and some of it is gradually clearing up a few of the more tantalizing odds and ends of sales tax "token" collecting.

Included with this issue for each member is a new souvenir card issued recently by Washington. It is further described later in this issue. Ed Tupper from Seattle went to the trouble of getting these from the state and providing them for each of us.

... The Editor

# Prices Realized

Schimmel's Auction #20, closing October 22, 1989

## USA - SALES TAX TOKENS

Numbers used are from U.S. State Issued Sales Tax Tokens and Chits, Chislers and Funny Money, the latter in parentheses. For a "Fast Finder" listing order the new Sales Tax Tokens - Prices for \$2.00, or 10 for \$12



1. Trial Strike or Pattern Piece: an MO-5 Missouri 1 Mill pebbled map token in aluminum. It is probably C&C (#11) although the catalog description doesn't make clear whether or not it represents the pebbled variety. This one is Unc with a tiny spot of oxide on one side and is the second specimen which I have personally verified. The first was found by the late Jerry Bates in a junk box in the early 1970's. Mike Pfeifferkorn may have known of another. At any rate they are extremely rare. (\$300)

### Regular State Issues

2. AL-6 (#10-13) 1 Mill ctr hole grey fibre, crisp unc w/ light discolors on obv (\$3)  
 3. AL-7 (#14) 1 Mill 4mm num. off white fibre crisp unc (\$10)  
 4. Same but light grey crisp unc (\$10)  
 5. AL-7a (#15) Similar but numeral is 5mm off-wht VF (\$5)  
 6. AL-8 (#16) 1 Mill dbl circle pale grey crisp unc (\$9)  
 7. AL-1,2,3,9,12 Unc; 4,5 VF, EF 6 diff (\$8)  
 8. AZ Group of six diff 1 & 5 Mills all Unc except 1 M zinc in EF (\$12)  
 9. CO-1,2,4 3 diff Unc (\$5)  
 10. CO-3 (#10/11) 2 M brown fibre Unc (\$6)  
 11. IL-3 (2a/b) 1 1/2 Retailer's error EF (\$6)  
 12. IL-1 & 3 (#3,4,5) 30+ pcs EF-Unc (\$10)  
 13. KS-1,2,3 (#2,3,4) 16 pcs 1 & 4 Unc, 2 VF-EF (\$8)  
 14. KS-1a (#un1) 1 M no center rays Al Unc (\$12)  
 15. LA-1,2,3,4 EF-Unc lot of 13 pcs (\$8)  
 16. MS-1,2,4 3 diff VF-Unc (\$15)  
 17. MO-1 (#17a) 1 M large cardboard with pressure stamp on rev. VF+ (\$5)  
 18. MO-1,2,3,4 group of 45 mixed cardboards EF-Unc (\$20)  
 19. NM-1,3,4 (2 vars of 3) Unc; 2 AU, 5 diff (\$12)  
 20. NM-5 (#10) 5 M cop error EF (\$20)  
 21. NM-6 (#11) 1 M wht fibre Crisp Unc (\$12)  
 22. NM-7 (#12) 5 M blk fibre Crisp unc (\$125)  
 23. OK-11 (#14) 1 M tan fibre EF (\$6)  
 24. OK-1,2,4,5,6,9,10,14,15,16,19,11 diff, 7 Unc, 4 EF (\$11)  
 25. UT-2a (#un1) 1 M Alum no stars EF (\$7)  
 26. UT-1,2,3 3 pcs EF-Unc (\$3)  
 27. WA-1 (#18a-d) 1935 Alum 30 pcs AU-Unc not studied for vars (\$12)

\$482

28. WA-2 & 3 (#19,20) pair of two unc cardbds (\$4)  
 29. WA-4 (#21) 3% Tax Token fibre 9 pcs EF-Unc, 1ts of vars (\$15)  
 30. WA-5 (#24) On 14c grey fibre 6 Unc pcs (\$9)  
 31. WA-6 & 6a 1 M plastic in pale green and grey, 2 pcs EF (\$3)  
 32. State Issues Group 150+ common pcs VG-F all states, none damaged, only 16 cdbd or fibre (\$45)  
 33. State Issue Plastics Group of 120+ F-EF all states, lots of vars. (\$60)  
 34. State Issues Damaged Group 35+ (\$5)  
 Illinois & KY Metal Provisionals  
 35. (IL#11) Astoria VF+ (\$55)  
 36. (IL#13) Beardstown EF (\$7)  
 37. (IL#14) Bunker Hill EF (\$4)



- #35 -

- #56 -

38. (IL#20) Depue EF (\$35)  
 39. (IL#22) El Paso EF+ (\$14)  
 40. (IL#25) Gillespie AU (\$4)  
 41. (IL#27) Hoopston Unc (\$4)  
 42. (IL#29) Jackson Co. AU (\$3)  
 43. (IL#30a) Jacksonv'l c cross bar to rt VF (\$4)  
 44. (IL#35) Ladd EF+ (\$32)  
 45. (IL#39) Litchfield group of 7 pcs EF-Unc (\$3)  
 46. (IL#42) Mattoon EF (\$3)  
 47. (IL#48) Monmouth VF+ (\$3)  
 48. (IL#49) Mt. Olive EF (\$3)  
 49. (IL#57) Pike Co. EF (\$4)  
 50. (IL#77) Rock Island copper 25 pcs EF-Unc (\$18)  
 51. (IL#78a) Rock Island Al thk pincht. 20 pcs EF-Unc (\$14)  
 52. (IL#79) Rossville VF (\$6)  
 53. (IL#83) Rushville EF (\$11)  
 54. (IL#91) Virginia VF (\$8)  
 55. (IL#93) Witt VF (\$10)  
 56. (IL#96) Wyoming EF (\$17)  
 57. IL Metal Provs Group of 31 diff EF-Unc (#10,15,16,18,19,21,23,26,30b&c,31,32,33,34,37,39,44,45,46a,46b,51,53,76,77,78a&b,85,86,89,90,92) (\$50)  
 58. Similar but 9 diff in F (#19,21,30b,31,37,53a,77,78b,86) (\$8)  
 59. (KY#15&16) Arctic Ice pair Br abt Unc (\$7)

### Missouri "Counterstamps"

60. MO-1 (#17) Also Good In Los Angeles 1936, L.A. Con. Corp. rubberstamped in purple EF (\$9)  
 61. MO-1 (#17) Also Good In Los Angeles 1936 L.A. Conv. Corp. printed in red AU (\$10)  
 62. MO-1 (#17) Orient Coal From Franklin County rbrstp in blue abt EF (\$9)



- #42 -

- #43 -

- #44 -

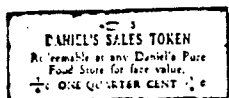


- #45 -

- #47 -

63. MO-1 (#17) H.F. Schuermeier, Tobaccos, Pipes, Cigars, Retail & Wholesale, 2007 S. Jefferson, St. Louis rbrstp in purple VF+ (\$16)  
 64. MO-2 (#18) The Union News Co. Paid rbrstp in purple Unc (\$16)  
 65. MO-1&2 (#17&18) "Vote G.O.P. and End The Sales Tax" 2 pcs hand-lettered in blue-black ink with old ink pen EF+ (\$9)

Wood, Paper, Cardboard Etc  
 66. (IL#74a) Randolph Co. rbrstp This Token A Reprint Unc (\$3)  
 67. (IL#121) Daniel's org cdbd Unc (\$9)



- #66 -

- #67 -

68. OH Pairs Group 7 unbroken, 3 types: CL31, RE73, SU1 (an "early") plus 50 Consumer halves

28

28

38

2

7

10

1-60c, 9 types (\$10)  
 69. (WA#49,50,72b) Spokane '35 & '41, Mecca 3 pcs AU (\$7)  
 70. (WA#123) Thurston Co. donkey walk to rt. Unc (\$15)  
 71. (WA#124) similar donkey to left Unc (\$15)  
 72. (WA#119b,122,123) Thurston Co. group of 4 all unc, but damp storage has caused the red ink to blur a bit on all (\$20)  
 73. (WV#15) G.C. Murphy Co. 1c white paper EF (\$15)  
 74. (WV#unl) similar but no top hook on large numeral 1; # of patronage is under y of Murphy at bottom. VF (\$25) Not previously recorded.  
 75. (WV#24) F.W. Woolworth yellow paper VF (\$15)  
 76. (SMX#1) 1% Simplicity Tax abt EF (\$9)  
 77. (CA#?) Lucerne Milk 1/2c, Safeway Stores ... cdbd 46 EF+. Issued here in CA but I have never been able to determine if it was for the sales tax. (\$4)

--

15

15

17

15

30

13

--

5

Alpert's Mail Bid Sale #34, closing October 23, 1989

1290. 226 state sales tax tokens. Over 40 diff. \$15

1457. 57 assorted state sales tax tokens \$6

## New Finds

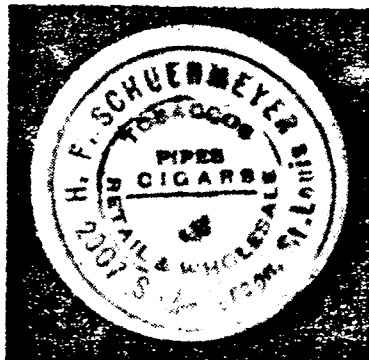
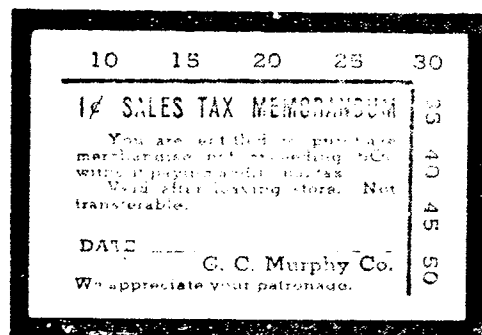
... The Editor

### Texas

In a long article which follows, I have summarized quite a bit of information about the Texas anti-sales tax tokens. Included in the article are two new finds, so I won't illustrate them here.

### Missouri, West Virginia

Jerry Schimmel's Auction #20 included several pieces not previously known. They are pictured below.



The G. C. Murphy sales tax memorandum is from West Virginia. It is quite similar to some other Murphys from West Virginia, but as Jerry indicated in his description, there are some slight differences.

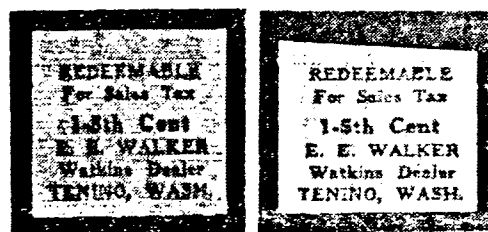
The two counterstamps are both on the back of Missouri milktops. The Schuermeyer is on the back of the 1 mill (#17); the Union News is on the back of the 5 mill (#18).

Jerry's sale also included two handwritten counterstamps. They had been previously known under a single description. However, as the pictures below disclose, one is hand printed in capitol letters; it is on the reverse of Missouri #17. The other is handwritten on the reverse of Missouri #18.



#### Washington

Along with Newsletter 65, I sent a paper with pictures of four E. E. Walker (Tenino) tokens, and asked whether they were the same or different. Max Studley responded that they were not, and I reproduced the information and illustrations in Newsletter 66. In the meantime, I had run across some additional E. E. Walker tokens. Two of them are illustrated below. I hope that to your naked eye they appear different. To my eye, the E. E. Walker line on the left is taller than the E. E. Walker line on the right, for example. So I sent them off to Max for a technical analysis. He responds:



"At first sight one of these Walkers appears slightly larger than the other. In actuality, they aren't! The illusion is due to several factors:

"1. The copy is bolder on one token, due to a heavier impression; the form carried more ink, or a combination of both. In the 1930s all small printing jobs this size were hand-set from foundry type and there was absolutely no deviation in the letters or characters. Occasionally the face would become worn or damaged and be replaced without re-setting the entire line or job. Note the letter 't' in 1-5th on one of the copies. Type, unlike coin dies, are always identical within the font and have a high fidelity of reproduction, consequently it is unlikely that you will find varieties among like tokens of wood, fiber or cardboard. Let's consider that we are going to run a job of 100,000 individual, like-printed tokens—rather than a press run of 100,000, we would set the same job, say 10 times and each time the hand-composition would be identically set (this is known as 'step-and-repeat'),

the press run is only 10,000 impressions. The 10-up job then goes to the cutter and unless a cutting die is used, there will usually be some inaccuracies, therefore varieties will be found in the finished size but seldom in the copy. Here, we have been talking about hand-set type and printing by the old letterpress method. Different factors apply to the present day 'cold-type' composition and printing by offset or laser.

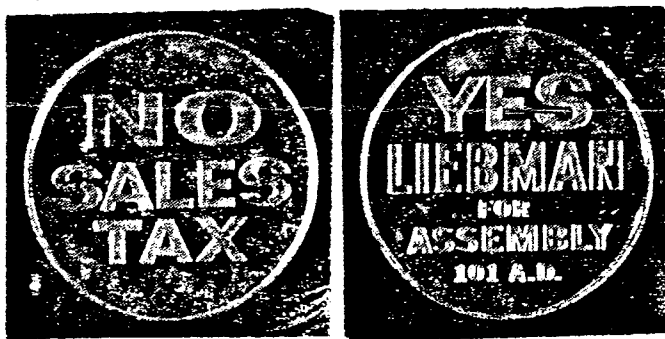
"2. The texture or grain of the wood (usually balsa) probably has a tendency to give a distorted comparison.

"3. Very soft woods easily absorb atmospheric moisture and swell or expand under humid conditions with inverse effects under very dry exposure."

Very interesting. The implications of this go well beyond the Walker tokens. There are other Tenino tokens that have been reported as being different in the height of one or more lines, with no other indication with regard to alignment of the lines or other arrangements. If all other things are the same, at this point we would have to conclude that those apparent slight differences in "height of the fifth line," for example, are not real varieties at all!

#### New York?

In Newsletter 59, page 3 (October - December 1987), I provided an illustration of a new find. In case you missed it, here's the picture again.



I sent a picture to Larry Brokofsky, Lincoln, NE, to see if he could identify the source of the token. He responded:

"I'm not 100 per cent sure on the Liebman token, but I think that it was used by Walter H. Liebman of Manhattan, New York. He was a lawyer and the President of Liefmann Breweries, Inc. (They spelled their last name with two n's, and they made Rheingold Beer.) He was the senior partner in the law offices of Liebman, Eulau, and Robinson in New York City.

"He ran unsuccessfully for U.S. Congress in the 17th Congressional District in 1938 as a Democrat. He lost to the Republican/Progressive candidate Bruce Barton.

"He graduated from Princeton Univeristy in 1927, Columbia Law School in 1930, and was admitted to the bar that same year. . . . He died in 1963 at the age of 57.

"I don't have a book on the history of the Assembly races in New York, but from what I have been able to determine about him, he was a very active Democrat, and I'm quite sure that at an early age he attempted to get elected to the New York Assembly. He definitely was not successful. He does not show up on any lists of elected Assemblymen. From the looks of (the token) I would place the age of the token somewhere around the late 30s or early 40s."

### The "Thing"

On page 19 of Newsletter 66, I provided a picture of a "thing" and asked if anyone could give a clue as to its purpose. Max Studley (R-276, Tucson, AZ) responded:

"The 'thing' is properly referred to as a 'silver round;' circa 1983 to present. This particular piece was issued by a private company, The International World Trade Mint, in California. The obverse is satirical, whereas the reverse depicts a balance along with composition statistics to give the piece credibility.

"Silver rounds, along with the myriad varieties of small silver ingots, were quite popular in the early and mid 80s, especially when silver prices peaked at \$50+ per ounce troy in early 1980. Numismatics, from the true collector's point of view, became prostituted by the infiltration of speculators into their field. An artificial market was created, to some extent, by the heavy demands of the speculators for silver coins. As the value of silver has decreased for the past nearly ten years the majority of former hoarders, or speculators as they preferred to be called, have taken their licks and gotten out. Some silver rounds and ingots are still being produced by private mints, but for the most part government mints have gotten in on the act and, although the demand has lessened, it is still a profitable business and is being subsidized by the speculator. These silver planchets cannot be construed as coins, nor are they tokens. No, the 'round' in question is not a Proposition 13 propaganda piece, as might be speculated. (Incidentally, the description given is incorrect; the weight should be 31 grams rather than 3.1.)"



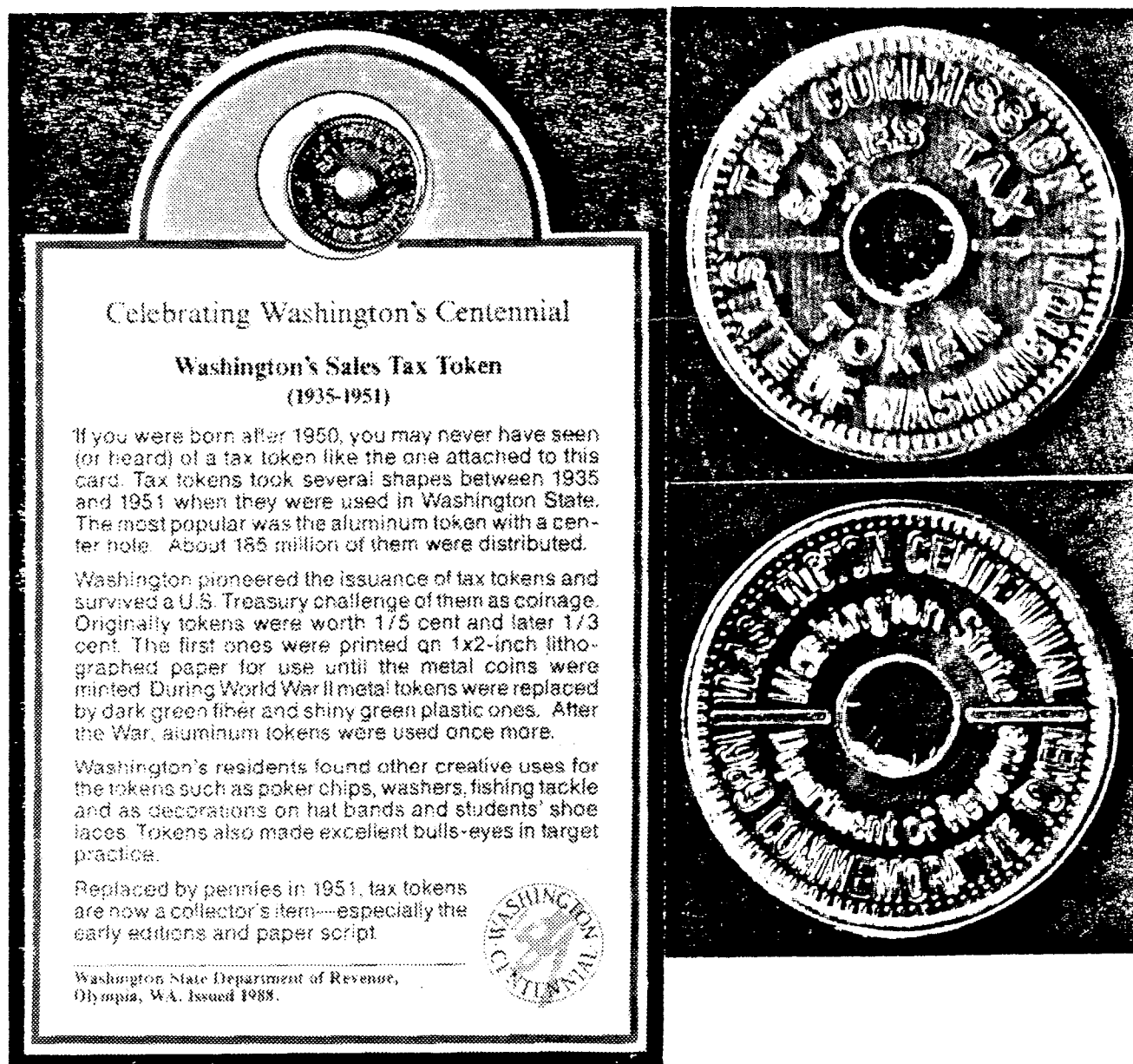
### **CALVIN AND HOBBS** BILL WATTERSON



## Washington

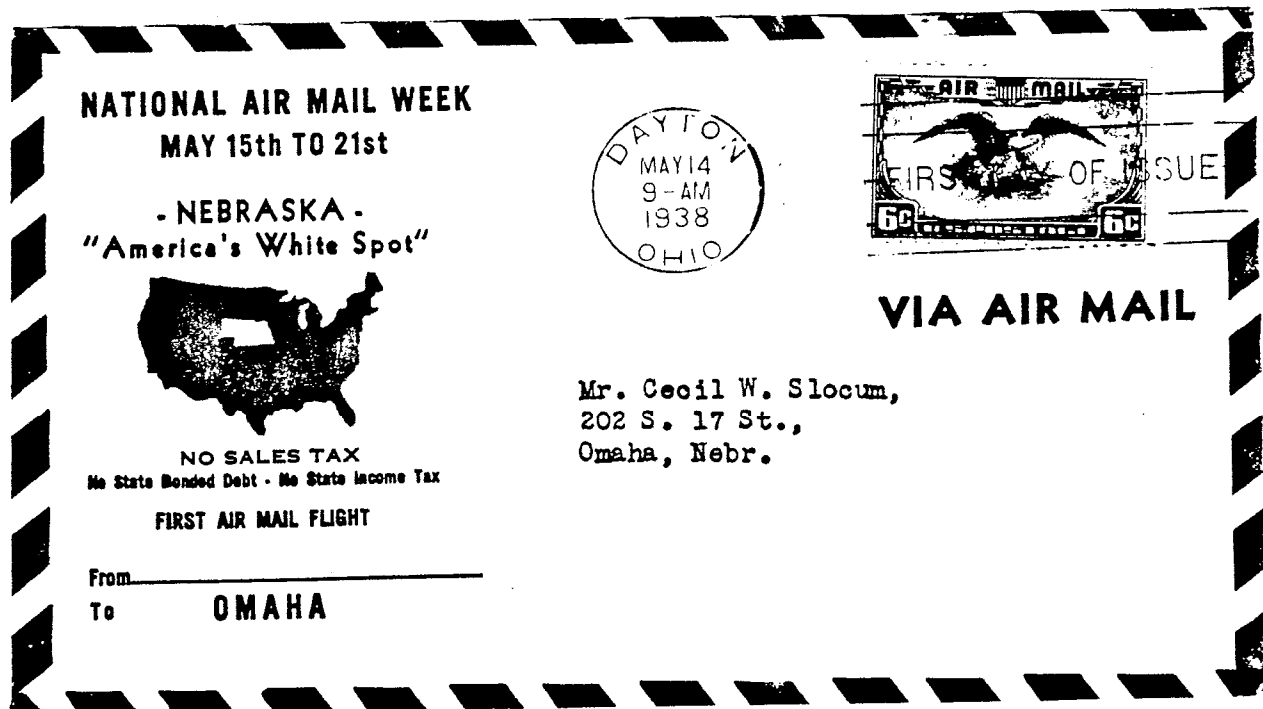
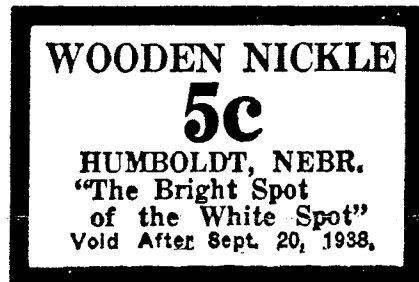
In Newsletter 65 I provided an article that Tim Davenport (R-232, Corvallis, OR) sent in, in which there was reference to a commemorative souvenir card recently issued by the State of Washington. Tim had sent along one of the cards, which I hadn't reproduced at the time due to lack of space. A picture is now reproduced below. The print is medium green on a white cardboard. As you can see, there is a token attached to the card. I had assumed the token was a left-over piece from some hoard that Washington had squirreled away somewhere. However, Ed Tupper (R-245, Seattle, WA) called to my attention the fact that the token is a specially-minted piece. One of the faces is reasonably readable, but the other is very crowded. I have reproduced both faces, blown up to 300%, *beside* the picture of the card. The legends on the token are:

Obv. TAX COMMISSION / SALES TAX / TOKEN / STATE OF WASHINGTON //  
Rev. WASHINGTON CENTENNIAL / Washington State / Department of Revenue / 1989 COMMEMORATIVE TOKEN //



# Nebraska

George Hosek (R-372, Omaha, NE) has been feeding me information about Nebraska on a regular basis. I assume most of us are aware that Nebraska was the source of several anti-sales tax pieces at the time many states were considering imposition of a sales tax. Actually, the Nebraska pieces also brag about having no bonded debt and no income tax, as well as no sales tax. Nebraska began to call itself a "white spot." So the anti-sales tax pieces usually included something about the "white spot." There were a lot of magazine and newspaper articles written in Nebraska at the time, and there were various other collectable pieces that are not really anti-sales tax so we don't catalog them. Jerry Hohndorf, brother of Wayne Hohndorf (R-268, Omaha) is collecting information on the "white spot" episode, with the intent to write a history. Jerry and George provided a few items of interest. Reproduced below is a self-called wooden nickel, and a cacheted cover. On the next page is a reproduction of the cover of the Omaha Chamber of Commerce Journal for February 1938. They also sent me a couple advertisements from Time magazine, one of which I have reproduced. Jerry reports that the white spot logo was on stationery, envelopes, and ice cream containers, among other things. There were little lapel pins, as well as the license plate frame I illustrated in page 23 of Newsletter 64. It is also reported that some of the "milktop" white spot tokens were sent to California by the thousands—the reason was not given.





# JOURNAL

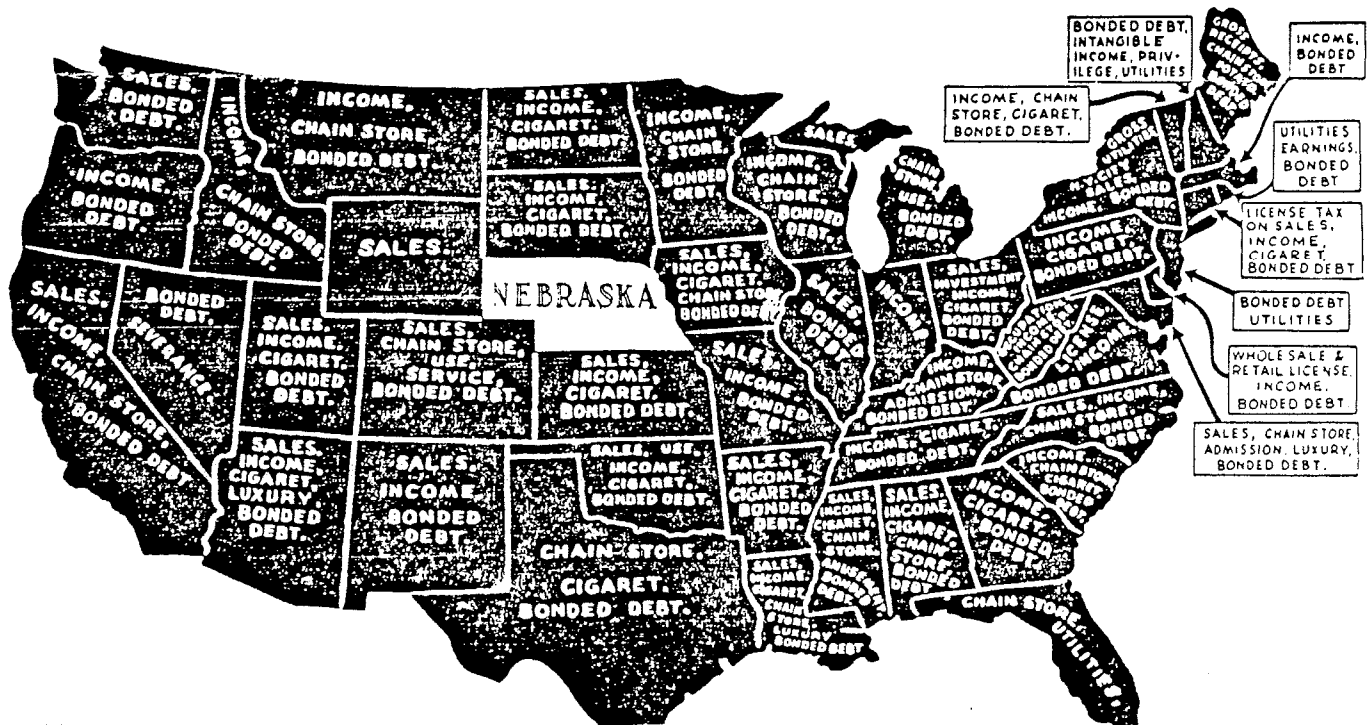
# FEBRUARY 1938

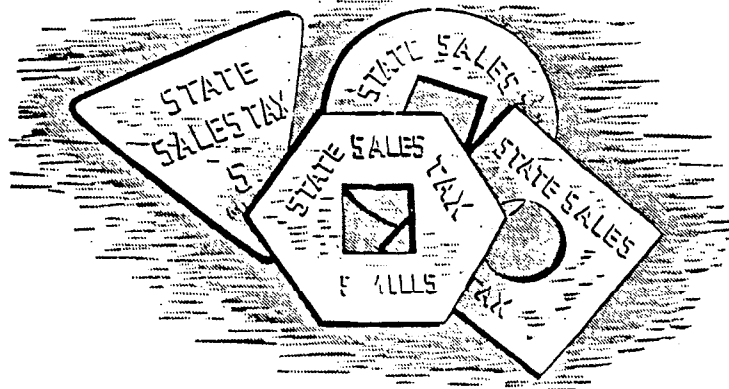


## Two Advertising Campaigns

are attracting national attention. One is the United States Chamber of Commerce drive to boost the stock of business before the bar of public opinion. The other is the "White Spot" campaign currently running in TIME to show that *Nebraska Has No Income Tax, No Sales Tax, No Nuisance Taxes, No Debt.* (See Stories Inside)

**“That makes sense to me!”**





## We Don't Use This Kind of Money

Nebraska coins no "money," prints no "sales tax currency," issues no metal "tokens" to crowd real money out of the pockets of its citizens. Nebraska needs no spurious coins, which add to the cost of living in sales tax states. "FUNNY MONEY" BUYS NOTHING BUT INCREASED BURDENS OF GOVERNMENT. Nebraskans know from the experience of many other states that extra forms of taxation do not generally reduce property taxes. They are merely ADDED TAXES that encourage public waste. ★ Sales taxes tend to paralyze business. For example: Retail sales are up in Nebraska border counties; down in the sales tax counties across the state line. ★ These taxes are called by many names: General Sales Tax, Retail Sales Tax, Gross Receipts Tax, Consumers Sales Tax, Gross Sales Tax, Luxury Tax. Every one of them takes spendable money from the pockets of the people. NEBRASKA REJECTS THESE AND ALL NEW FORMS OF TAXATION, KEEPS LOW THE COST OF GOVERNMENT AND THUS ENLARGES OPPORTUNITIES FOR BUSINESS, LABOR AND AGRICULTURE. ★ Industry expands readily in a state where government is thrifty, workers and employers cooperate. Nebraska's growing market and abundant raw materials are available through unexcelled transportation—and power and fuel are cheap. Write for full information.

Nebraska Offers:  
No Income Tax  
No Sales Tax  
No Other Extra Taxes  
No Bonded Debt  
More Money for Living



*America's "White Spot"*

Nebraska's constitution prohibits state bonds. Moreover, 77 of 93 counties have no bonds. Municipal debts are low, and steadily declining.

## Associated Industries of Nebraska


414 INSURANCE BLDG., LINCOLN

# Washington Exemption Slips<sup>11</sup> Abandoned

Tim Davenport R-232

Effective July 1, 1989, the Washington sales tax exemption certificate program has been abandoned in favor of a new simplified system. Under the new system, all that Oregonians (or residents of other states without a sales tax) must do is present two pieces of identification, one with a photo, and the sales tax is waived at the cash register. Presumably driver's license numbers, addresses, and signatures are also collected at the point of sale for state tax authorities to use for verification.

The old system of sales tax exemption certificates, established in 1967, proved to be cumbersome. Before being able to take advantage of the sales tax exemption granted to them by law, Oregonians had to track down a site selling exemption certificates (no easy feat), present identification, and pay a fee (\$1.00 until about 1985, when the rate jumped to \$5.00). Very few Oregonians knew about the plan and fewer yet participated, thus defeating the program's intent, the spurring of retail sales. It is hoped that by making the exemption instantaneous at the point of sale, more visitors across state lines will take advantage of the program and more goods will be sold.

	State of Washington DEPARTMENT OF REVENUE NONRESIDENT PERMIT Valid Through June 30, 1989 to purchase tangible personal property for use outside the State of Washington exempt from Retail Sales Tax.
S- 255475	
NAME <u>Timothy Lee Davenport</u>	
STATE OF RESIDENCE <u>Oregon</u>	
I certify that I am a bona fide resident of the state shown above and agree to give the Department of Revenue access to all records to verify that my purchases were not first used substantially in Washington.	
SIGNATURE <u>[Signature]</u>	
HEIGHT <u>6'4"</u>	WEIGHT <u>195</u>
AGE <u>26</u> SEX <u>M</u>	
Date <u>Sept. 13, 1988</u>	
State of Washington Department of Revenue	
MERCHANT: See Reverse Side. <u>[Signature]</u> Director	

The cause of the tax exemption "problem," as most ATTS members are by now doubtlessly aware, lies in the fundamentally different nature of the Washington and Oregon tax systems. Although the states share a common border, regional culture, and close economic ties, state finance is conducted very differently indeed. Washington chooses to tax consumption and exempt income, thus having perhaps the highest sales tax in the nation, but zero income tax. Oregon, on the other hand, taxes income rather heavily, but exempts

taxes on retail sales. Residents of each state are basically happy with their own system, it seems, but certain problems do emerge when citizens must cross state lines.

Oregonians visiting Washington, for example, have a strong disincentive to make retail purchases. Not only is the general price index somewhat higher in Washington, but a steep sales tax is tacked on top of the ticket price—7.9% in metropolitan Seattle and 8.1% in Bellevue and other areas on the "East Side" of Lake Washington. Exempting Oregonians from the tax is seen as a way to spur sales and so boost the state's economy. Given the large number of visitors to Washington from its southern neighbor, this theory does have a degree of merit.

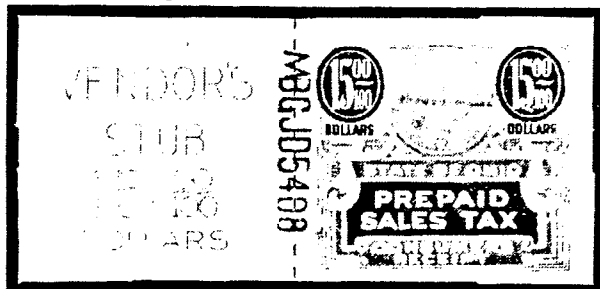
The new Washington exemption system proves that politicians in Olympia, at a minimum, are believers in the efficacy of forgiving Oregonians from paying the tax. By abandoning exemption certificates, Washington authorities are making it even easier for Oregonians to make tax-free retail purchases. In the process, however, yet another sales tax collectible is now passing from the American scene.

# Ohio Receipt R111

The State Revenue Newsletter, November - December 1989, has a lead article on one of the Ohio sales tax receipts. With permission of both the State Revenue Society and the author, the article is reprinted below. Mr. Whyte is interested in hearing from anyone who is "into" the Ohio receipts and is interested in trades; he is possibly interested in tokens. His address is 7577 Feder Road, Galloway, OH 43119.

## THE \$15 OHIO SALES TAX STAMP

By Bruce L. Whyte



All one had to do to become a special person in the 5th grade at Lincoln Elementary School in Wickliffe, Ohio in 1955 was to bring in some \$15 Ohio sales tax stamps. The class which collected the greatest dollar value using the face value of the stamps, would win an ice cream party. As the stamps were brought in they were sorted by denominations and put into bundles that had a face value of \$100. It was much easier to make bundles with \$15 stamps than with 3¢ stamps.

The Ohio Retail Sales Tax law of 1934 provided for the taxing of retail sales of tangible personal property through a system of prepaid collections. Ohio retailers were required to purchase stamps from the Department of Taxation or its agents. After each sale they were to give the consumer his/her portion of the prepaid tax receipt (stamp). The General Assembly enacted a redemption plan four years later for these tax stamps. The primary objective of the redemption plan was to enlist the cooperation of consumers by making it advantageous for them to demand their portion of the tax receipt. The rate of redemption was 3% of the face value of the receipts. The value shown on the stamps you received indicated the amount of sales tax you had paid. The stamps were issued in denominations from one cent to fifty dollars and numerous varieties exist.

I do not remember if our class won the ice cream party, but it helped collect some of the \$130,631,197 in face value of redeemed stamps out of the total of \$194,247,612 in face value of tax receipts given out in 1955. Those bundles of stamps were collected with tons of others and were burned in an incinerator at the old State School for the Blind during the years 1939 to 1962.

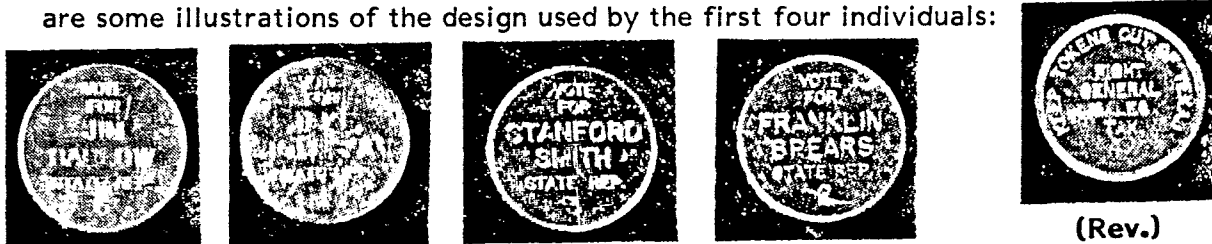
The stamps may have been burned, but a life long interest in state revenue stamps was kindled for me when I was that special person who brought in the \$15 stamp thirty four years ago.

Shown above is a complete copy of R111, the 1952? Reserve Litho. printing of the \$15 stamp.

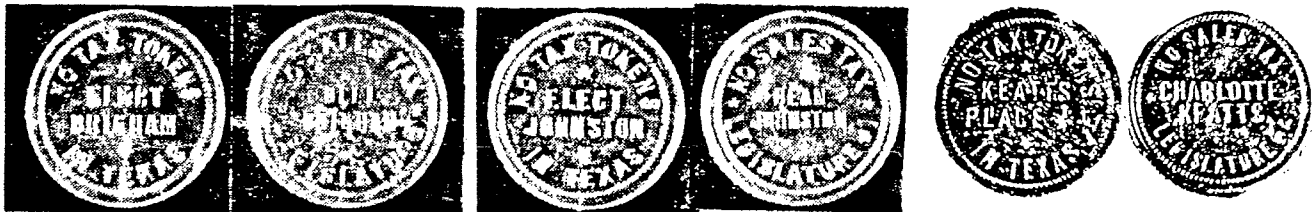
# Texas: Anti-Tax Politics

Merlin K. Malehorn L-279

Since Texas didn't issue sales tax tokens, either at the state level or locally, one might assume there wouldn't be much to report from that state. However, as I suspect may have been true in many other states about which we have no information, there were quite a few anti-sales tax tokens, at the time the imposition of such a tax was being considered. In Chits, there are six such tokens listed; four of them are attributed to San Antonio but it is likely that was the source of the other two as well. The six listed are specifically identified as to the individual campaigning for the state legislature on the basis of being against the sales tax. The six individuals were James Barlow, Jake Johnson, Stanford Smith, Franklin Spears, Bill Brigham, and Dean Johnson. Here are some illustrations of the design used by the first four individuals:



Subsequent to the publication of Chits, another token was reported, attributed to Charlotte Keatts, and also probably from the San Antonio area. It has the same design as the tokens used by Brigham and Dean Johnson. Here are pictures.



In Newsletter 64, I provided a picture of a rubbing of a new find, Ralph M. Hall from Rockwall, with the theme that the sales tax should be 1¢ across the board.

Incident to development of our new catalog, I have been trying to find out a little more about the individuals whose names appear on these tokens, the date(s) of the tokens, quantities, etc. It has been interesting, and not all the loose ends are tied up, but on the next several pages I will provide extracts from some of the correspondence so that you can see about what we know and don't know.

George Hosek had put me in touch with a friend of his, Larry Brokofsky, in Lincoln, NE, who is a source of all kinds of good information about tokens and pinbacks and such things as related to political campaigns. In fact, in Newsletter 66, page 5, I reported on some information Larry had provided about a South Dakota token, and in this issue under "New Finds" I have included some information about another token he identified for us.

In any event, I sent to Larry the draft pages from the TX part of our new catalog and asked for any information he could provide. He responded at length, as quoted below:

"During the early and mid fifties, Texas was always coming up short in the state treasury. So, between 1957 and 1961, there were several tax study groups formed to study and review the tax situation in Texas. These groups all concluded that the state was faced with a chronic insufficiency of funds, rather than a one-time financial crisis.

"After considering a number of tax measures, the 1961 legislature adopted a two percent retail sales tax. There were exemptions granted for necessities such as food, feed, seed, fertilizer, farm machinery, drugs, and other specific items.

"This worked good until 1963, when the legislature again found itself in a moderate demand for money. In order to meet this new demand for more money, and not to raise taxes, they simply removed some of the exemptions that had been granted two years prior.

"Armed with this information, I attempted to locate some election results from Texas in 1960 and '61. Election results for Governor, Senate, and U.S. House were quite readily available. However I was unable to locate any election results for state house and state senate races.

"This led me to do some research on some of the names on the tokens. The token for Jake Johnson, I was able to determine, is for J. E. "Jake" Johnson, who was a Democrat and in 1966 represented the 24th District.

"The token for Franklin Spears revealed the following: This piece may be from San Antonio, as he was born there. He too was a Democrat. He was elected as a State Representative in 1958 and served until he was elected to the state senate in 1961, where he served until 1967. In 1968, he was elected District Judge in the 57th Judicial District. He stayed in that capacity until 1978. In 1979, he was named an Associate Justice of the Texas Supreme Court, and continues in that office today.

"In regards to the Ralph M. Hall token, he too is a Democrat. He was elected as a State Representative in 1961, took office in 1962, and served in that office until 1972. He was elected in the 9th District. Prior to being elected a State Representative, he had served as Judge of Rockwall County from 1950 until 1962 and his election to the state house.

"In 1980, Hall was elected to the U.S. House of Representatives in the 4th Congressional District. He has been re-elected every two years since. He has also used tokens in every one of his Congressional elections. You stated that there was a token for him for Lt. Governor. This piece would have been issued in 1972 when he was running for that office and came in fourth in the primary. . . .

"Based on the above, I would say about all of the tokens on your list:

1. They are all Democrats.
2. All of the people listed on the tokens were members of the state legislature, and belonged to one of the groups formed that were against a 2 percent sales tax.
3. With their names on the tokens, they not only showed their displeasure with the tax increase, they were also using the tokens as a way to get their names in front of the electorate a year early.
4. The pieces were, in all probability, issued in 1960. They would not have been issued after the middle of 1961, as Spears ran for the State Senate in the fall of 1961, and if issued in that year, they should have said Senator instead of State Rep.

5. There are probably several other tokens out there waiting to be found. Usually, when a committee is formed to fight a bill, they get several co-signers to sign on in an effort to defeat it. On top of that, the company that made the tokens would attempt to get all signers to buy the tokens as give-aways.

"I cannot help with any of the other names on the tokens, and I do not know who made them or how many of each was made. Since Ralph Hall is currently serving in the U.S. Congress, you might drop him a line and ask him if he can shed any more light on the tokens. (Address given.)"

Harvey Thamm (R-414, Stafford, TX) loaned me the Barlow and Brigham tokens for pictures; I have forwarded them on to Phil for good pictures for the new catalog.

I also have had several letters from Leo Warren. Leo is not a member of ATTS but has been a contact for me for several years with regard to the TX tokens. He lives in San Antonio and collects San Antonio tokens, along with a lot of other things.

". . . Ralph Hall from Rockwall put out more encased cents than any other person in TX. . . ."

.....

"I think Franklin Spears is a State Supreme Court Juge in Austin at the present time. I think Jake Johnson is dead. But I am fairly confident they all were from San Antonio and its immediate vicinity at the time these tokens were made.

"I called Judge Barlow's office . . . suggestion was that either you or I write a letter on the matter and promised immediate attention . . .

"All the original tokens are aluminum and the same size as pictured with the exception of the Charlotte Keatts piece . . . Notice all the districts are represented except District #5. The differences are that the Keatts piece is larger and the extra Jake Johnson is 'gold-anodized aluminum.'

". . . Norman Brock . . . was a fixture in San Antonio for 50 years running Brock's Book Store, which dealt not only in books but also in all types of collectibles including coins, paper, tokens, etc. Up until Brock's went out of business, Brock did wooden nickel advertising in the numismatic publications and passed the orders on to Elbee (an wooden nickel manufacturing company that Leo describes). Brock wasn't bashful about having wooden nickels made up to support his ideas. LBJ was one of his favorite targets. . . ."

(Leo provided a picture of one of Brock's wooden nickels. He also provided a picture of several of "Hall from Rockwall" encased cents, including a new variety with a comment about sales tax on it. The Brock wooden nickel and the second Hall encased cent are illustrated below).



Based on all this correspondence, I wrote to three individuals—Judge James E. Barlow, 186th Judicial District of Texas; Justice Franklin S. Spears, The Supreme Court of Texas; and Congressman Ralph Hall. I have not heard from Congressman Hall, but did receive some interesting replies from the other two. I have reproduced both letters on the following pages, since they represent information from two of the actual sponsors of the anti-sales tax tokens.

# THE SUPREME COURT OF TEXAS

CHIEF JUSTICE  
THOMAS R. PHILLIPS

P.O. BOX 12248      CAPITOL STATION  
AUSTIN, TEXAS 78711

CLERK  
MARY M. WAKEFIELD

JUSTICES  
FRANKLIN S. SPEARS  
C. L. RAY  
RAUL A. GONZALEZ  
OSCAR H. MAUZY  
EUGENE A. COOK  
JACK HIGHTOWER  
NATHAN L. HECHT  
LLOYD DOGGETT

November 13, 1989

EXECUTIVE ASST  
WILLIAM L. WILLIS

ADMINISTRATIVE ASST  
MARY ANN DEEBALGH

Mr. Merlin K. Malehorn  
American Tax Token Society  
6837 Murray Lane  
Annandale, VA 22003

Dear Mr. Malehorn:

Thank you for your recent letter inquiring about the sales tax "tokens" used in the 1961 campaign for state representative.

Four of us collaborated in that Democratic primary campaign to fight the enactment of a sales tax in Texas. The others were Stanford Smith, James Barlow, and Jake Johnson. We each purchased 100,000 of the "tokens" and distributed them to voters throughout Bexar county. I do not recall where we purchased them, but I believe it was from a specialty firm here in Texas. I believe each of us paid about \$250.00 for the 100,000 tokens.

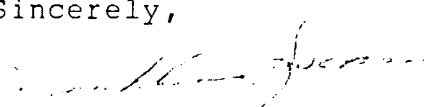
I am sorry I could not find a sample of a token to send you. Perhaps one of the other candidates could help you with that.

After we decided on the strategy, we added John Alaniz and he also won his election. He now practices law in San Antonio, Texas. Address: 1132 West Woodlawn, San Antonio, Texas.

James Barlow is a district judge in San Antonio. His address is 186th District Court, Bexar County Courthouse, San Antonio, Texas 78205. Jake Johnson lives in Round Rock, Texas. I do not have his address.

By the way, the sales tax was passed in the session following that election, so maybe it wasn't such a good idea after all -- but it did get us all elected. I hope this is all helpful to you.

Sincerely,

  
Franklin Spears  
Justice





DISTRICT COURT  
186TH JUDICIAL DISTRICT OF TEXAS  
BEXAR COUNTY COURTHOUSE  
SAN ANTONIO, TEXAS 78204

JAMES E. BARLOW, JUDGE

November 3, 1989

Mr. Merlin D. Malehorn  
American Tax Token Society  
Editorial Office  
6837 Murray Lane  
Annandale, Va 22003

Dear Mr. Malehorn:

I received the letter that you sent concerning the token that you have concerning my campaign for the Legislature of Texas in 1960.

At that time, there was a controversy in this State over State finance and the various sides divided up over the enactment of a general sales tax. The campaign took place in 1960 and we took office in 1961. Politics were much simpler in those days and the candidate virtually ran his own campaign without the intervention of pollsters, public relation people, flacks, and television writers. I was one of a group of independents that were opposed to this particular type of tax and were running against a group of entrenched politicians that were in favor of the tax. We hit upon the idea of issuing a sales tax token. They were stamped out of aluminum and were manufactured by a novelty concern in Waco, Texas, the name of which I have long since forgotten.

The group of Bexar County politicians that used them were Jake Johnson, Franklin Spears, Stanford Smith and myself. I never heard of Charlotte Keatts, Bill Brigham or Dean Johnson.

As I recollect, we secured about 200 or 300 thousand of them and just passed them out like calling cards. Of course, we live in an area in which, at that time, practically everyone knew us anyway.

They apparently made the point, because each of us won and we overturned a political machine that had been in control of this area since World War II.

As a curious sidelight, the Legislature we were elected to

Page Two

serve in, enacted a general sales tax over our opposition anyway. That is the way things go in politics sometimes.

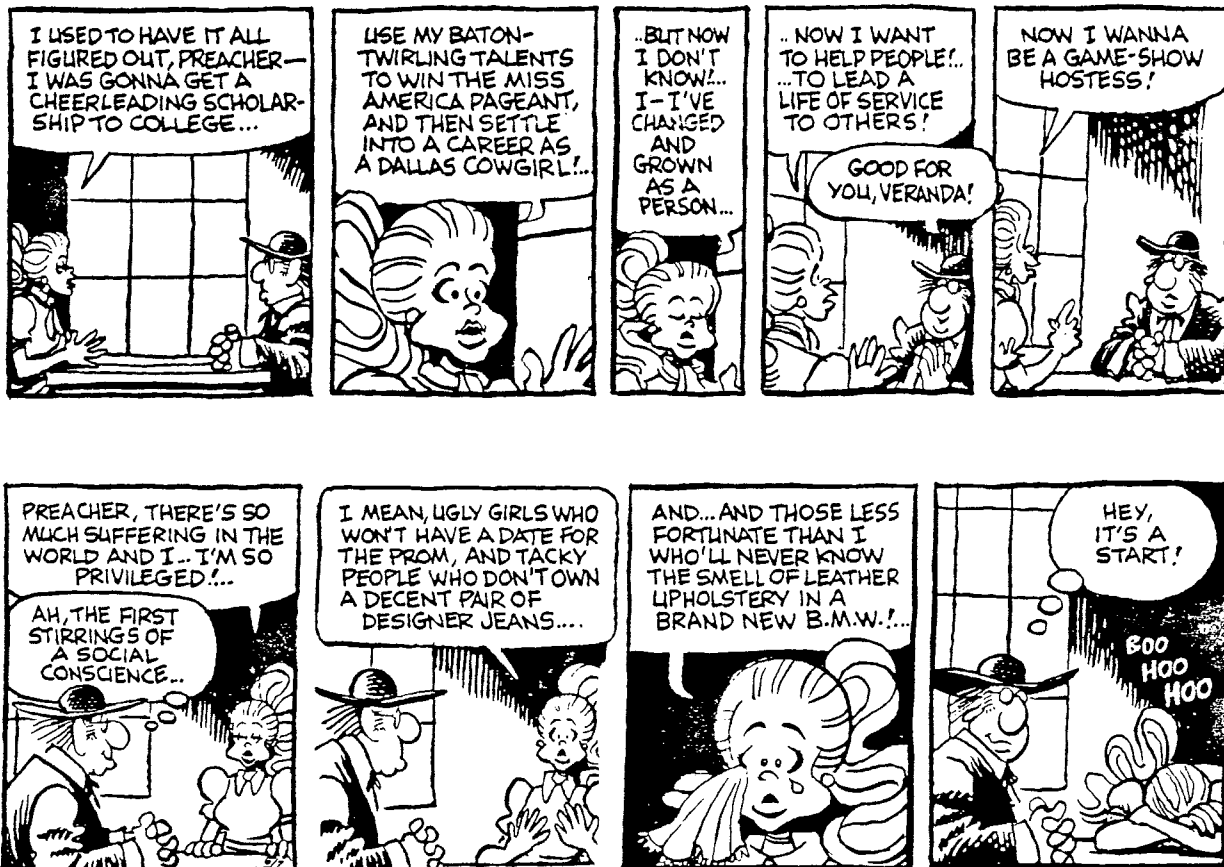
There was another curious thing about these little tokens. Since a person has been conditioned to put anything that looks like money in his pocket, very few people discarded these tokens. You would meet a person several weeks later and he would still be carrying one with his change. I never had that kind of response with any other type of campaign material.

There are probably some in desk drawers and closets all over this town, but there are no hoards of them left that I know of. In fact I only have one or two of them left myself and of course, I would not give them up for anything.

Sincerely,

*James E. Barlow*  
James E. Barlow

JEB/omm



# Canada: Report #2

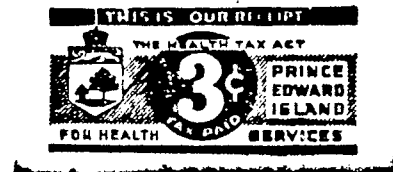
Merlin K. Malehorn L-279

In Newsletter 64 (January - March 1989), I provided a rather long article, with illustrations, of one of the design families of "Canadian sales tax tokens." As summarized in that article, Jerry Bates had originally reported several families of tax receipts from different provinces as being sales tax tokens.

The basic problem is that we have never arrived at a firm decision from the ATTS standpoint, as far as I can tell, as to whether these tokens (they are really "tickets" rather similar to the Ohio sales tax receipts) are sales tax pieces that ought to be considered part of the main body of our collections and catalog. If some of the receipts were being used incident to the collection of a general sales tax, probably we should be paying more attention to them. On the other hand, if they were being imposed on specific commodities or services, such as on tobacco products, or meals, or admissions, then we probably would not want to consider them as true sales tax items even if they did call themselves "sales tax" receipts. After all, we have a lot of revenue stamps that were imposed on tobacco, bedding, wine, etc., etc.; fortunately, most of them mention the specific commodity or service rather than calling themselves sales tax stamps, even though they have been used incident to the sale of the commodity or service. Anyhow, the bottom line is that we have to sort out the general intent and use of each of these families of Canadian receipts before we can decide whether or not to catalog them as "sales tax tokens."

The particular design family I had illustrated in Newsletter 64 is the largest family, as far as I know. As illustrated at the beginning of the article, the fundamental design was used in several provinces. However, the Province of Quebec seemed to be the most common area of use and had the most varieties. Therefore I wrote to ask for more information. I received in reply the letter reproduced on a following page. As you can see, it hasn't really cleared the air at all about this particular design family as used in the Province.

I wrote to the Province of Prince Edward Island about a series of receipts that seems to have been used only in that Province. Illustrations are provided below. There are several varieties, mostly with regard to color and perforations between the receipts in the panes. (The receipts came in panes of four in a booklet of 25.) As you can see from the illustrations, the receipts mention a "Health Tax Act," but that doesn't mean the receipts weren't used on general sales, since it may be the general sales tax was imposed in order to gather revenue to provide health services in the Province—or something like that. I received in response to my inquiry the letter reproduced on a later page. As you can read for yourself, the Health Tax is a tax on tobacco products, and the stamps were affixed to each package of cigarettes at the time of sale to verify payment of the tax. It seems to me that, on this basis, we are able to conclude that these particular receipts are revenue stamps but not "sales tax tokens," so we do not need to be further concerned about whether they should be cataloged.



Sainte-Foy, September 11, 1989

American Tax Token Society  
6837 Murray Lane  
Annandale, VA  
22003  
U.S.A.

Attention of Mr. Merlin K Malehorn, Atts Editor

Registration number : 100-100

Dear Mr. Malehorn:

We are writhing futher to your letter of May 22, 1989 concerning some tax stamps in which your organization is interest.

First of all, we inform you that the City of Montréal imposed a Retail Sales Tax on May 1<sup>st</sup>, 1935.

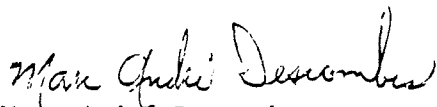
The City of Québec imposed a Retail Sales Tax on July 1<sup>st</sup> 1940.

With very few exceptions all Municipal an School Retail Sales Taxes are admistered and collected by the Province of Québec.

At the time, the use of those stamps was probably a merchant initiative to collect the sale tax on his territory because there is no legislation on the law in regard of use of those stamps.

We regret not being able to give you more information regarding some tax stamps.

Yours truly,



Marc-André Descombes  
Service du renseignement fiscal  
Tél. (418) 659-6687  
1-800-463-2397

- ☒ Sainte-Foy: 3800 rue Marly G1X 4A5
- ☐ Québec: 265A, rue de la Couronne, Rez-de-chaussée G1K 6E1
- ☐ Montréal: 3 Complexe Desjardins, C.P. 3000 Succursale Desjardins H5B 1A4
- ☐ Hull: 17 rue Laurier J8X 4C1
- ☐ Jonquière: 3950 boulevard Harvey G7X 8L6
- ☐ Rimouski: 337, rue Moreault Centre administratif G5L 1P4

- ☐ Rouyn: 75, rue Mgr Tessier Ouest J9X 2S5
- ☐ Sept-Îles: 456, rue Arnaud G4R 3B1
- ☐ Sherbrooke: 112, rue Wellington Sud J1H 5C7
- ☐ Sorel: 101, rue du Roi J3P 4N1
- ☐ Toronto: 20 Queen Street West, Suite 1004, P.O. Box 13 M5H 3S3
- ☐ Trois-Rivières: 100 rue Lavolette G9A 5S9



## DEPARTMENT OF FINANCE

Shaw Building, Rochford Street  
P.O. Box 1330, Charlottetown  
Prince Edward Island  
C1A 7N1

## REVENUE DIVISION

October 10, 1989

American Tax Token Society  
6837 Murray Lane  
Annandale, VA  
U.S.A.  
22003

Attention: Merlin K. Malehorn

Dear Mr. Malehorn:

In reply to your letter of September 28, 1989, this is to advise that the stamps you refer to were issued under the Prince Edward Island Health Tax Act.

Health Tax is a tax on tobacco products and the proceeds go to general revenue.

The Health Tax Act came into effect in 1951 and was revised in 1974.

The stamps were affixed to each package of cigarettes by the vendor at the time of sale to prove to the consumer that tax was paid.

These stamps have not been used since 1974 and are no longer in existence.

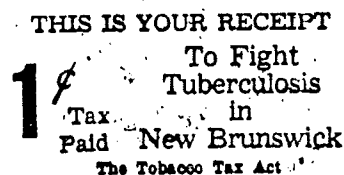
If you have any further questions regarding this matter please contact me at 368-4070.

Yours very truly,

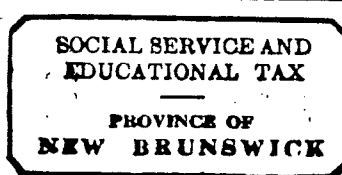
Garey Foley  
Tax Administration Supervisor

GF/smn

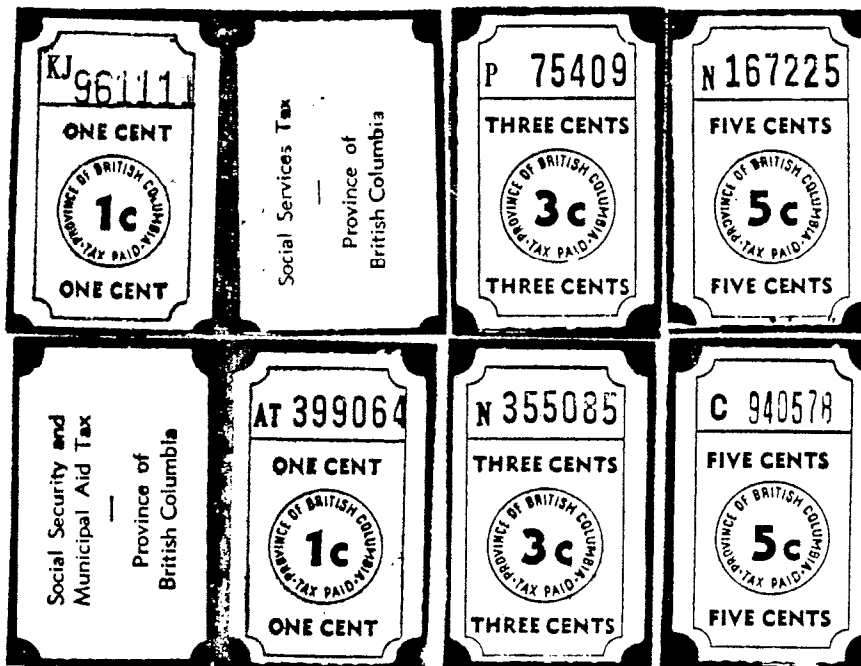
I also wrote to the Province of New Brunswick about two series issued in that Province. Illustrations are provided below. In this case, the receipts state specifically "The Tobacco Tax Act," so one might reasonably infer something about their usage. I received in response a short letter with two enclosures. One was a chronological history of The Tobacco Tax Act from 1940 through June 1986. The other was a copy of the Tobacco Tax Act updated to 1969. After reviewing these documents, I can report that these receipts pertained to the purchase of tobacco in any form (specifically including snuff!), in any kind of package, tin, box, or other container, sold to a customer at retail for consumption. It seems that, on this basis, we can conclude that we do not need to be further concerned about these receipts as sales tax tokens, although they are certainly revenue stamps.



There was another receipt used in New Brunswick, and possibly there were others like it of which we are not aware. It is illustrated below. It is very similar to some of those used in several other provinces. Take a look at the article I mentioned about Quebec, for instance. Further, like several others, it has printed on it the name of what appears to be a chain store, Stedman Bros. So, I wrote to New Brunswick again to see what the Tax Administration Branch might know about that. The letter I received in response is reprinted on a following page. Note the comment attributed to a local source about how the tickets were used—to keep track of how much sales tax was owed to the government, rather than as something the customer carried around as were our tokens, or received in recognition that tax was paid as in Ohio.



I wrote to the Province of British Columbia about the following series.





In response, I received from the Provincial Government the 2½ page response I've reproduced on following pages. Accompanying the letter were two lengthy copies of the pertinent law and regulations—about 100 pages, counting all updates. It appears from my first reading that this is closer to a "sales tax" as we would use the term than has been the case for some of the other receipts we've looked at so far. The tax rate is currently 6% and it is imposed on the purchaser of tangible personal property. In that sense, it is a general sales tax, although there is a rather lengthy list of exemptions. Some of them are food, medicines, fuel, boats and fishing apparatus, utilities, books, magazines, periodicals, and newspapers. There are others, and some of the categories I've listed are broken down into several more specific line items. Nonetheless, at the moment this series may be worth a second look as to whether it should be cataloged. Also, this series is the same basic design as was used in several other provinces, so there is some possibility that there were equivalent Tax Acts in other provinces and that in some of them these tickets were used. The series from Quebec discussed in Newsletter 64 and at the beginning of this article is a case in point, and will have to be investigated further in some way. Perhaps I'll have to write them and ask for a copy of the tax law and regulations, English version.

Well, that's where we are at the moment. It appears we have eliminated a couple sets but are still searching for information about several others. This will be a continuing story for some time, probably.

---

**Happy Holidays to All,  
and  
a Blessed New Year --**

*Merlin*



24

Department of  
Finance  
Tax Administration  
Branch

P.O. Box 3000  
Fredericton, NB  
E3B 5G5

Ministère  
des Finances  
Administration  
de l'impôt

C.P. 3000

November 6, 1989

American Tax Token Society  
6837 Murray Lane  
Annandale, Virginia  
22003

Attention: Merlin K. Malehorn

Dear Sir,

Thank you for your letter, dated Oct 31, 1989, concerning the sales tax ticket originating from Stedman Bros. Ltd.

I contacted Mr. Stan Bransfield, of Petitcodiac, N.B. who owns the Stedman's Store in that village. He told me that he vaguely remembers these tickets being used by the staff some thirty years ago. To his knowledge, the ticket number was recorded at the beginning of the day and tickets were removed from the role as taxable sales were made. The ticket number at the end of the day would be used to indicate how much tax to remit to the government. He assumed that this was done prior to the introduction of the sophisticated cash-registers.

I hope that this information can be of some help. Should you want to contact Mr. Bransfield yourself, although I think he told me all he knew, his address is Stedman's Ltd., Petitcodiac, N.B. E0A 2H0.

Yours truly,

Maurice Richard  
Assistant Manager  
Fuel, Tobacco & Amusement Tax Div.





Province of  
British Columbia

Telephone No.  
387-0666

Ministry of  
Finance and  
Corporate Relations  
SOCIAL SERVICE TAX

Commissioner  
Social Service Tax  
Parliament Buildings  
Victoria  
British Columbia  
V8V 2M1

25

OUR FILE No. ....

YOUR FILE No. ....

ACCOUNT No. ....

November 10, 1989

Mr. Merlin K. Malehorn  
Atts Editor  
American Tax Token Society  
6837 Murray Lane  
Annandale, Va. 22003  
U.S.A.

Dear Mr. Malehorn:

I am writing in response to your letter of October 27, 1989, in which have requested information on the use of tax tickets in the Province of British Columbia.

The Social Security and Municipal Aid Tax Act was brought into effect in British Columbia effective July 1, 1948, to provide additional revenue for the usual government expenditures, (highways, health care. etc.). It can be categorized as a retail sales tax which taxed sales of tangible personal property made in the province, with the exception of certain exemptions set out in the Act and Regulations. The Act essentially was very similar to retail sales/use tax legislation which is in place today in nine provinces of Canada and many states of the United States.

The tax rate at the time was 3% of the purchase price and was estimated to bring in \$12 million in revenue in its first year of operation. I am enclosing for your information a copy of the original legislation, which included the Act and Regulations, as well as a copy of the current legislation which imposes tax on sales of tangible personal property in this province, the Social Service Tax Act. The tax rate under the current retail sales tax act in this province is now 6% and the estimated revenue for the fiscal year ended March 31, 1990, will be \$1,867,000,000.

.../2

You will readily recognize, that there are no persons currently employed with us today who were employed by this branch in 1948, when the initial legislation was introduced. It is therefore difficult to be precise about the use of the tax tickets about which you are enquiring. I have, however, discussed your request for information with a retired employee who was with the branch in the early days and tested his recollection on how these tickets were used.

I am advised that in 1948, most small retail businesses (i.e. corner grocery stores, drug stores, five/ten/fifteen cents stores), generally did not have cash registers capable of totalling the taxable items to arrive at a sub-total on which to apply the tax rate of 3%, when dealing with a customer's sale. Another variation of the same problem was that because of the nature of these cash registers, it was not possible to produce a sub total at the end of the day representing the total amount of taxes collected on that day's sales.

Accordingly, many vendors used fairly primitive methods to accumulate the tax such as simply putting an equivalent amount of pennies into a jar or some similar container next to their cash register as taxable sales were made. The tax tickets were offered to these vendors by the government as a method of assisting them in collecting tax on each customer's sale and for accumulating the daily total of taxes which they had collected and thus owed to the government. It is my understanding that the tickets were printed only in denominations of 1¢, 3¢ and 5¢, as you have provided. The vendor would tear off an equivalent amount of tickets after he made a sale. By recording the initial ticket's serial number at the beginning of the business day and the number on the next ticket at the end of the business day he could readily determine the amount of taxes collected for that day.

It is our impression that this ticket system was only offered for possibly three to four years at the beginning of the implementation of the tax. It was not widely used in the province but specifically was used by smaller retailers where the nature of the business was to make many small retail sales.

It is our understanding that the tickets were offered to the vendors at no charge by the government and that any specific tickets with individual company names on them were probably printed on the instruction of the stores themselves rather

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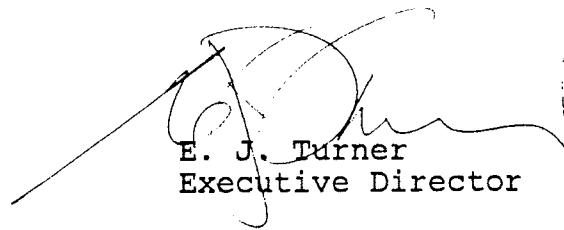
than being provided by the province. Referring to the examples which you have attached, we therefore believe the Stedmon Bros. Ltd. tax tickets were printed at their expense as a method of controlling the accumulation of the tax amounts in their stores.

The tickets were produced in coils as you have suggested, and to our knowledge were issued to stores at their request and at no charge. I regret that I am not able to determine which stores had arranged for their own printings, who printed them, or the quantities of these tickets which were issued during these early years.

I trust this information will be of assistance to you. In the event that you do write an article on the use of such tickets, tokens, etc. in the early tax collection field, I would appreciate receiving a copy of it if you have time to send us a copy.

Thank you for your letter and for your interest in this matter.

Yours truly,



E. J. Turner  
Executive Director

Enclosure  
EJT:blg

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# News Flash!

## 1990 Dues Due

# Copper? Brass? Second Session!

Max Studley R-276

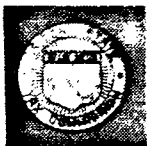
Picking up on Merlin Malehorn's recent article headed "Copper? Brass?" I was prompted to do a bit of investigative research. The subject matter, as it pertained to the tokens, was interesting and also provocative. I am not a metallurgist and have only a very basic academic knowledge of metals, alloying techniques, formulae, etc. Therefore, this article should be taken within the context of that fact rather than being treated as a high-tech paper.

It is common knowledge that all metallic tax tokens were die-cut into planchets from rolled sheets of metal and subsequently fed through high speed hydraulic presses, employing dies and hubs, but what about the metal itself?



Perhaps the easiest non-destructive method to identify metals and alloys is by means of testing for the specific gravity (sp. gr.). Simply-stated and for our purposes here, specific gravity is merely a standard used to determine the ratio between the weight of a given tax token to that of an equal volume of water or, to put it another way, ratio of the token's density to the density of the water, the latter being taken as unity. The data are obtained by dividing the weight of the token in air by the loss of weight when the same token is immersed in water. The mathematical equation is: (weight in air) divided by (weight in air minus weight in water), and is usually calculated in grams or grains. Keep in mind, sp. gr. is a ratio only and not a measure of weight. The accuracy of the reading will depend upon the accuracy of the scale or balance and the care with which the exact readings are taken. For our tests we used an Ohaus Cent-O-Gram balance having a 311 gram capacity. All poises were zeroed and the beam exactly compensated. A standard sp. gr. kit was used in conjunction with the balance. Readings were as close as possible under non-lab conditions and should prove probable. Tokens tested were pulled from my collection at random and, for the most part, were clean, uncirculated specimens.

I was only able to make a small sample testing and although the posted results are reasonably accurate, a much broader picture could be garnered through mass testing of larger quantities of like-tokens. (See the chart and conclusions that follow.)



BRASS, more often than not, is made up of two parts of copper and one part of zinc. There are, however, many other formulas and seemingly no set-standard for the alloying of this metal which may be cold-worked and is a popular choice for coinage.

BRONZE, normally a combination of copper and tin but sometimes added: zinc, lead, silver, aluminum, nickel—the combinations being infinite, thus a real hodge-podge. Tin may be left out entirely but never copper. Bronze may be alloyed in a manner making it suitable for coining but it is primarily used in casting.

ZINC is not used by itself as a solid metal. Therefore, tax tokens described as "zinc" are never pure in composition. The so-called zinc cent produced by the U.S. Mint during one of the war years (1943) was actually steel with a thin zinc-coating to prevent rusting. This is called "galvanizing" and is usually done by hot-dipping.

TIN is a heavy metal that melts at a low temperature (232 degrees C) and is surprisingly able to resist corrosion and wear. It is also relatively expensive. Like zinc, it is never used as a metal in solid form for coin or token production.

ALUMINUM, the most abundant metal in the crust of the earth, is obtained from only one earth material, a rock called bauxite. Its extraction is complex. Aluminum is an inexpensive and very desirable metal for token production. Recycling information: it will take about 27 beer or soda cans to make a pound. In terms of tokens, one of these cans would provide just enough aluminum to produce 19 Arizona 1 mill aluminum tax tokens.

NICKEL. A hard metal, frequently used in making steel. Nickel-plating was used before chromium-plating, to give hardness and luster and prevent rusting. Canada has the world's largest output. Because of the hardness characteristic of nickel, it is seldom used in its pure form for coinage. However, on the 200th anniversary of the first separating of nickel, a commemorative 5-cent piece comprised of pure nickel was produced by the Canadian mint at Ottawa in 1951. The mintage was 9 million pieces. The coin was a 1-year issue and depicted a smelter along with the work "nickel" and commemorative dates, 1751 - 1951, on the reverse side. By contrast, our own U.S. 5-cent "nickel" contains 75% copper and only 25% nickel. Therefore it would be more proper to refer to it as "copper" rather than "nickel."

NICKEL-SILVER. An alloy of copper, nickel and zinc. German Silver is an alloy of the same metals in different amounts. These metals are not definitive by their name, the same being true for bronze.

WHITE METAL. Is just that—"white in color." Loosely, you might say that any alloyed metal, devoid of copper, is "white metal."

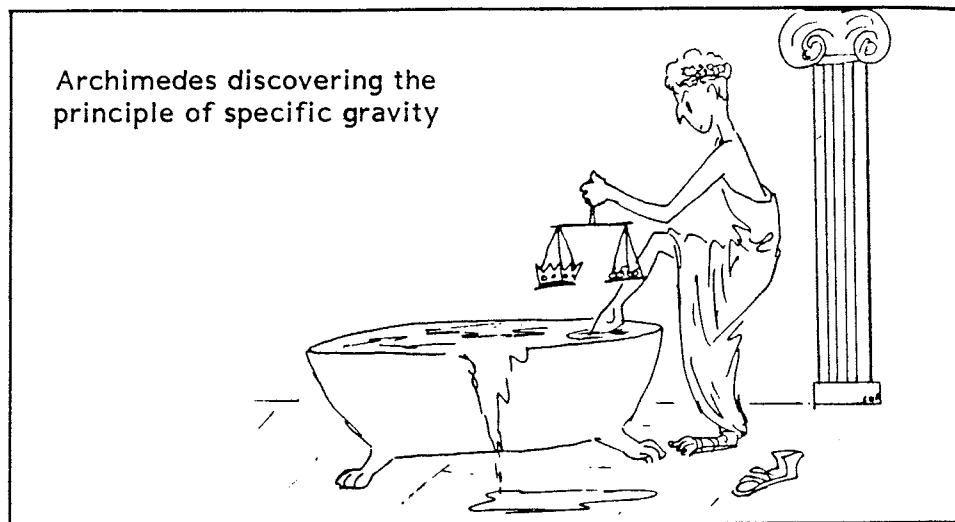
As a possible point of interest, it might be mentioned that during the war years of 1942 through 1945, our U.S. 5-cent piece (nickel) contained no nickel but was composed of 56% copper, 35% silver and 9% manganese. All of our other 5-cent pieces from 1866 to date are 75% copper and 25% nickel. The 1942-1945 issue could have been called a silver 5-cent piece with a fineness of .350.



Due to attrition of tax tokens through handling and circulation, the hardness of the metal was a consideration. Cost factor was another. A very hard metal would wear well but would have a fast wear effect upon the die. Conversely, a very soft metal would prolong the life of the die but shorten the life of the token. Aluminum is a medium-soft metal and relatively inexpensive, consequently a major portion of our tax tokens are of this metal. Strength is not the same as hardness and plays little part here.

In determining hardness, the Brinell hardness test is frequently used. A steel ball is pressed into the metal for thirty seconds under a known weight, 1,100 pounds for soft metals such as aluminum and copper. The width of the tiny pit that is pushed into the surface of the metal tested is measured with a microscope. The narrower the width of the pit mark, the harder the metal. The Rockwell method for hardness testing measures the depth of the pit instead of the width and can be read directly from the testing machine. There are also other methods.

Merlin, in his article on copper and/or brass, conjectures that it is unlikely the Arizona tokens are pure copper as this metal without alloying is very soft and would not wear well. This, however, does not seem to be borne out in practice. All five types of U.S. half cents as well as the seven different types of cents produced by the U.S. mint over a period of 61 years, have been pure unalloyed copper. Not until 1856 was our cent (penny) changed from 100% copper to a composition of 88% copper and 12% nickel. Fiat money being in vogue today, our lowly penny, since 1983, has a total content of 97.6% zinc and only 2.4% copper. (Projecting this regression to the year 2000, we could be using recycled tax tokens as the fabric for our coinage.) The fast price rise of copper during the early 80s resulted in considerable hoarding of copper cents (88% pure) as the intrinsic value was approaching the face value and might exceed parity. At this writing (late October 1989) the Wall Street Journal quotes the spot price of copper at \$1.36 per pound, therefore the likelihood of hoarding pennies containing 2.4% copper is absolutely "zilch."



Archimedes (250 B.C.) was probably the first to calculate the difference in density of one substance compared to another. The emperor wanted to know if his crown, which was supposed to be pure gold, did not in fact contain some silver. One day (or possibly, Saturday night) when Archimedes stepped into his bath and caused the water to overflow, he perceived that, by using this same method, the excess of bulk caused by the introduction of a lighter alloying metal could be measured by putting the crown and equal weights of gold and silver into separate bowls of water and measuring the overflow from each bowl. What Archimedes discovered was a way to calculate the ratio between weight and bulk of an article, now referred to as density or specific gravity.

### CONCLUSIONS:

All readings were within tolerable limits for the metal designated. It may be concluded that the copper in some copper tokens is pure while in others the rolled sheets may have contained a small amount of alloying metal. The same would apply for the aluminum tokens.

The variance in weight and specific gravity among like-tokens is also apparent, indicating that the metal used was not held to exacting tolerances of composition and/or weight and there was no reason that it should have been deemed necessary.

Small pieces of metal the size of tax tokens are very difficult to test with extreme accuracy. While weighing the Wyoming, IL provisional piece in water, I noted tiny air bubbles adhering to the metal and obtained a sp. gr. reading of 9.19. Upon dispersing the air bubbles the reading changed to 8.04.

**SALES TAX TOKENS - RANDOM TRIAL**  
**SPECIFIC GRAVITY DATA - (Approximations)**

<u>Chits No.</u>	<u>State</u>	<u>Metal</u>	<u>Denom. (mills)</u>	<u>Weight in air (grams)</u>	<u>Weight in water (grams)</u>	<u>Specific Gravity</u>
1	Alabama	alum.	1	0.89	0.57	2.78
2	"	brass	5	1.60	1.44	8.42
4	"	alum.	1	0.93	0.56	2.51
6	"	brass	5	1.34	1.17	7.88
9	"	zinc	1	2.55	2.19	7.08
1	Arizona	copper	1	1.65	1.45	8.25
"	"	"	"	1.62	1.44	9.00
"	"	"	"	1.65	1.46	8.68
#1 average specific gravity: 8.63						
2	"	copper	1	1.67	1.47	8.35
"	"	"	"	1.58	1.40	8.78
"	"	"	"	1.66	1.47	8.74
#2 average specific gravity: 8.62						
3A	"	copper	5	3.26	2.89	8.81
3B	"	"	"	3.13	2.77	8.69
4	"	alum.	1	0.49	0.30	2.58
"	"	"	"	0.49	0.31	2.72
#4 average specific gravity: 2.65						
5	"	alum.	1	0.45	0.29	2.81
6	"	zinc	1	1.16	0.99	6.82
7	"	"	"	1.26	1.08	7.00
9	"	brass	1	1.75	1.55	8.75
10A	"	"	5	3.53	3.11	8.40
"	"	"	"	3.46	3.06	8.65
#10A average specific gravity: 8.52						
10B	"	brass	5	3.59	3.13	7.80
7B	Colorado	alum.	1/5 ¢	1.10	0.70	2.50
2A	Illinois	alum.	1½ ¢	0.49	0.31	2.72
3B	"	"	"	0.50	0.32	2.78
5B	"	"	"	0.59	0.37	2.68
10	Arcola	brass	¼ ¢	1.87	1.65	8.50
25	Gillespie	"	"	2.44	2.15	8.41
96	Wyoming	"	"	1.93	1.69	8.04
see "conclusions"						
22	Missouri	zinc	1	2.70	2.32	7.11
23	"	"	"	2.65	2.27	6.97
4	New Mexico	copper	5	1.56	1.36	7.80

**Specific Gravities:**

Lead	11.30	Brass	8.60 (variable)
Copper	8.95	Tin	7.30
Bronze (copper/tin)	8.85 (variable)	Zinc	7.14
Nickel	8.86	Aluminum	2.70
		Water	1.00 (unity)

# Organizational Report

AMERICAN TAX TOKEN SOCIETY  
Secretary and Treasurer's Report

Third Quarter 1989

## FINANCIAL REPORT

### Checking

Previous Balance .....	\$1087.24
Credit: Interest (Seafirst, WA) .....	\$5.01
Closing Balance at Seafirst .....	\$1092.24

### Savings

Previous Balance .....	\$1870.52
Credit: Interest (Seafirst, WA) .....	\$9.99
Closing Balance at Seafirst .....	\$1880.51

After the fiasco of the criminals trying to loot the ATTS account mentioned in the last newsletter, certified checks for the full amount due to us were received. A new interest-bearing "Super-NOW" account was established in Corvallis, OR for ATTS.

### Checking and Savings

Initial Balance .....	\$2972.76
Credits: Dues Payments Received .....	35.00
Interest .....	3.30
Debits: Newsletter Costs, #66 and Supp. ....	236.60
New Balance .....	\$2774.46

## SECRETARIAL REPORT

### Changes of Address

R-394 Lois Campbell, 10841 Lawndale Drive, Parma Heights, OH 44130.  
R-276 Max Studley, c/o General Delivery, Mazatlan, Sinaloa, Mexico

### Deaths

Word has been received of the death of Carl Wagner, R-124, Denver, Colorado. Carl was not a founding member, but joined ATTS in its first year and had been a member continuously since, occasionally corresponding with the Editor on matters of interest. He will be missed.